United States Court of Appeals

for the Second Circuit

EXHIBITS

76-4179

United States Court of Appeals

FOR THE SECOND CIRCUIT

THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC.,

Petitioner,

v.

FEDERAL TRADE COMMISSION,

Respondent.

ON PETITION FOR REVIEW OF ORDER OF THE FEDERAL TRADE COMMISSION

B P/S

JOINT APPENDIX

VOLUME IX

Pages 5682 to 6093

Exhibits

OFFICE OF THE GENERAL COUNSEL
FEDERAL TRADE COMMISSION
Attorneys for the
Federal Trade Commission
Pennsylvania Avenue at
6th Street, N.W.
Washington, D.C. 20580

CAHILL GORDON & REINDEL
Attorneys for Petitioner
The Great Atlantic & Pacific
Tea Company, Inc.
80 Pine Street
New York, New York 10005

UNITED STATES COURT OF APPEALS
FILED
FEB 9 1977
A. DANIEL FUSARO, CLERK
SECOND CIRCUIT

TABLE OF CONTENTS

VOLUME I

Pleadings, Opinions, Orders and Submissions of the Parties	Page*
1. Public Docket Sheets	1
2. Complaint	25
3. Answer of A&P	31
4. A&P's Application for Vacation or Modification of Subpoena Duces Tecum, November 15, 1971	37
5. Borden's Request for Admission, August 7, 1972	46
6. Complaint Counsel's Reply to Borden's Request for Admission, August 17, 1972	56
7. Complaint Counsel's Answer in Opposition to A&P's Motion to Dismiss the Complaint, October 20, 1972	66
8. Order of Administrative Law Judge, October 25, 1972 (re: A&P Motion to Dismiss Complaint)	96
9. Order of Federal Trade Commission, January 19, 1973 (re: A&P Motion to Dismiss Complaint)	101
10. Response of Borden to Request for Admissions, September 29, 1972	107
11. A&P's Amended Answer to Complaint Counsel's Request for Admissions, March 1, 1973	109
12. A&P's Further Amended Answer to Complaint Counsel's Request for Admissions, March 12, 1973	111
13. Borden's Additional Response to Request for Admissions, March 15, 1973	112
14. Order of Administrative Law Judge, September 16, 1974 (re: Cost Justification Exhibits)	114

---

* Pages 634, 636, 848, 850, 2470, 3020 and 3094 have been intentionally left blank.

Page

15. Complaint Counsel's Proposed Findings of Fact, Vol. II, May 19, 1975 (re: A&P's Cost Studies)..... 118

16. A&P's Proposed Findings of Fact, Vol. I, June 10, 1975 (Findings 203-14, 270-84, 388-402)..... 445

17. A&P's Proposed Findings of Fact, Vol. II, June 10, 1975 (re: A&P's Cost Studies)..... 478

VOLUME II

18. Complaint Counsel's Reply to Respondents' Proposed Findings of Fact, July 2, 1975..... 863

19. Initial Decision and Order of the Administrative Law Judge, September 24, 1975..... 914

20. Final Order and Opinion of the Federal Trade Commission, April 29, 1976.....1017

21. A&P's Petition for Review, July 23, 1976.....1070

Transcript of Proceedings*

Witnesses for the Commission

1. Harry Archer (Borden).....1071

2. Albert Banaski (Bowman Dairy).....1092

3. Robert Barnes (Wallies Market).....1094

4. Edward Barney (Model Food Center).....1109

5. Ira Bartels (A&P).....1142

---

* The handwritten changes appearing in the portions of the transcript contained in this Appendix reflect the corrections in the transcript approved by the Administrative Law Judge in his "Order Correcting Transcript", dated September 23, 1975.

Page

6. R. John Bitting (FTC Accountant).....1183
7. James Cox (Jim's Groceries).....1344
8. Glenn W. Gintert (Wilco Food Center).....1364
9. Orville Gose (Borden).....1386
10. John Kalchbrenner (Bowman Dairy).....1436
11. Richard L. Kristoff (Burger's Supermarket).....1437
12. John M. Kuhlman (University of Missouri).....1482
13. Christopher Lasorso (Mayfair Foods).....1484
14. William R. Lemberg (FTC Accountant).....1520
15. Roy Marquardt (Borden Distributor).....1561
16. Manley Minard (Joseph Tittle & Sons).....1578

VOLUME III

17. Ralph R. Minkler (Borden).....1609
18. Paul Peters (Model Food Center).....1803
19. Richard Rouse (Borden).....1807
20. Walter Schaub (Scot Lad Foods).....1836
21. Elmer Schmidt (A&P).....1837
22. Rozella Seidl (Borden).....1933
23. Herschel Smith (A&P).....1937
24. Donald Soberg (Wisconsin Bureau of Dairy Trade Practices).2058
25. Henry Soldwedel (Sidney Wanzer & Sons Dairy).....2062
26. Lyle Solverson (University of Southern Illinois).....2073
27. John Szczepaniak (Borden).....2108
28. Gordon Tarr (Borden).....2123

Page

29. Scott A. Walker (FTC Economist).....2196

30. John White (A&P).....2211

Witnesses for the Respondents

1. Robert Abrahms (Glen & Mohawk Milk Association).....2235

2. Edmund R. Bayma (A&P).....2265

3. Frank T. Cannon, Sr. (Bowman Dairy).....2280

4. William Corbus (A&P).....2391

VOLUME IV

5. Ronald Daube (Borden).....2400

6. Samuel E. Dean (Dean Foods).....2417

7. Eugene Dischner (Borden).....2424

8. D. McDonald Graham (University of Missouri).....2434

9. Robert G. Havemeyer (Case & Company, Inc.).....2485

10. Jesse W. Markham (Harvard School of Business Administration).3091

11. LeGrove Miller (A&P).....3093

12. Joseph J. Pergler (Borden).....3095

13. Earl Pilgrim (A&P).....3125

14. Charles Tise (Borden).....3127

Miscellaneous

1. John J. Mathias (Complaint Counsel).....3173

2. Prehearing Conferences.....3176

3. Colloquy.....3178

INDEX TO EXHIBIT VOLUMES*

VOLUME V

Commission Exhibits		Page
CX 4	Haskins & Sells Wisconsin cost study.....	3201
CX 5	Borden letter, Minkler to Archer, Nov. 20, 1964.....	3206
CX 7	Borden letter, Minkler to Archer, Dec. 28, 1964.....	3208
CX 9	Borden letter, Minkler to Archer, Jan. 22, 1965.....	3216
CX 12	Borden letter, Minkler to Pentz, Feb. 9, 1965.....	3217
CX 13	Handwritten Borden worksheets, Feb. 9, 1965.....	3219
CX 14	Borden private label quote to A&P, Feb. 9, 1965.....	3232
CX 16	Internal Borden notes, Feb. 9, 1965.....	3237
CX 17	Handwritten Borden worksheets, May 25, 1965.	3239
CX 18	Borden private label quote to A&P, May 25, 1965.....	3260
CX 19	Internal Borden memorandum, May 26, 1965....	3276
CX 20H	Handwritten Borden worksheet, July 22,1965..	3284
CX 21	Borden private label quote to A&P, July 26, 1965.....	3285
CX 23	Borden memorandum submitted to A&P, 1965....	3306
CX 24	Borden schedules submitted to A&P, Aug. 4, 1965.....	3315
CX 25A	Borden table submitted to A&P, Aug. 3, 1965.	3323

---

* A large number of the exhibit pages received in evidence during the proceeding below are handwritten notes, memoranda and accounting worksheets and calculations. As a result, their legibility, both in their original form and even more so when reproduced for inclusion in this Appendix, is unavoidably impaired.

		Page
CX 25 B-E	Internal Borden memorandum, Aug. 6, 1965	3324
CX 26	Borden table submitted to A&P, Aug. 9, 1965	3328
CX 27	Borden table submitted to A&P, Aug. 9, 1965	3329
CX 28	Borden table submitted to A&P, Aug. 9, 1965	3330
CX 30	A&P memorandum, Schmidt to Bartels, Aug. 2, 1965	3331
CX 31	A&P memorandum, Schmidt to Bartels, Aug. 6, 1965	3332
CX 34	Internal A&P memorandum, Aug. 11, 1965	3334
CX 35	Internal Borden memorandum, Aug. 13, 1965	3335
CX 36	Borden private label quote to A&P, Aug. 13, 1965	3337
CX 37	Borden calculation of private label savings to A&P, Aug. 13, 1965	3371
CX 42	Internal Borden memorandum, Aug. 16, 1965	3377
CX 43	Internal Borden memorandum, Aug. 18, 1965	3381
CX 45	Internal A&P memorandum, 1965	3384
CX 50	Bowman private label quote to A&P, Aug. 31, 1965	3385
CX 51	Dean private label quote to A&P, Aug. 27, 1965	3407
CX 53	Internal Borden notes, Sept. 1, 1965	3410
CX 54	Handwritten Borden worksheets, Sept. 2, 1965	3412
CX 55	Internal Borden memorandum, Sept. 3, 1965	3414
CX 56	Borden private label quote to A&P, Sept. 14, 1965	3419

		Page
CX 58	Internal Borden memorandum, Sept. 17, 1965	3443
CX 62	Borden private label quote to A&P, Sept. 21, 1965	3445
CX 63	Internal Borden memorandum, Sept. 22, 1965	3473
CX 64	Borden letter, Minkler to Pentz, Sept. 23, 1965	3477
CX 65	A&P comparison of private label quotes, 1965	3479
CX 66	A&P memorandum, Schmidt to Bartels, Sept. 28, 1965	3481
CX 70	A&P memorandum, Carver to Schmidt, Oct. 14, 1965	3483
CX 71	Internal Borden memorandum, Oct. 14, 1965	3485
CX 72	Internal Borden memorandum, Oct. 15, 1965	3487
CX 75 A-J	Portion of Borden's final private label quote to A&P	3489
CX 75 P-T	Borden letter, Minkler to Pentz, Dec. 7, 1965	3499
CX 75U	Internal Borden memorandum, Dec. 1965	3504
CX 75 V-X	Internal Borden memorandum, 1965	3505
CX 75 Z(1)-Z(3)	Borden letter, Minkler to Pentz, Jan. 3, 1966	3508
CX 79	Internal Borden memorandum, May 25, 1966	3511
CX 80	Internal Borden memorandum, May 25, 1966	3512
CX 81	Internal Borden memorandum, May 27, 1966	3514
CX 87	Handwritten Borden Worksheets, June 19, 1966	3515

		Page
CX 90	Internal Borden memorandum, June 29, 1966.....	3518
CX 94	Dean private label quote to A&P, Jan. 24, 1967.....	3523
CX 95	A&P comparison of private label prices, 1967.....	3535
CX 96	Internal A&P notes, 1967.....	3536
CX 97	Dean private label quote to A&P, Feb. 27, 1967.....	3537
CX 98	Dean private label quote to A&P, Feb. 28, 1967.....	3546
CX 102	Borden letter, Gose to Schmidt, Mar. 13, 1967.....	3549
CX 103 D-F	Borden letter, Gose to Schmidt, Mar. 21, 1967.....	3552
CX 105	Borden letter, Gose to Schmidt, Mar. 30, 1967.....	3555
CX 110	Internal Borden memorandum, Apr. 4, 1967.....	3559
CX 119	Borden union contract.....	3563
CX 123	Borden discount schedule, Jan. 3, 1966	3571
CX 124	Borden price list, Feb. 7, 1966.....	3574
CX 125	Borden price list, May 26, 1966.....	3577
CX 137	Borden price list, Oct. 13, 1964.....	3579
CX 138	Borden discount schedule, Jan. 1, 1966	3580
CX 139	Borden price list, Feb. 2, 1966.....	3581
CX 153	Borden prices to A&P, 1965-67, Chicago-Calumet.....	3585
CX 154	Borden prices to A&P, 1965-67, West Central Indiana.....	3625

		Page
CX 155	Borden prices to A&P, 1965-66, Rock Island	3651
CX 180	FTC Doc. - A&P private label purchases, Aug. & Oct. 1966	3669
CX 182	FTC Doc. - Comparison of sales of A&P and Borden customers in Indiana, Oct. 1966 - Mar. 1967, June 1969 - Mar. 1970	3671
CX 183	FTC Doc. - Sales and discounts to Borden customers in Illinois, Feb. & Mar. 1966	3673
CX 185	FTC Doc. - A&P purchases of private label items in private label and Borden label, Nov. 1965 - Dec. 1968	3677
CX 187	FTC Doc. - Alleged discount and discrimination, Borden's Indiana customers	3678
CX 188	FTC Doc. - Burger's Supermarket, alleged discrimination	3679
CX 191	FTC Doc. - Model Food Center, alleged discrimination	3718
CX 194	FTC Doc. - Joseph Tittle & Sons (Highland), alleged discrimination	3757
CX 195	FTC Doc. - Joseph Tittle & Sons (Hohman Ave.), alleged discrimination	3796
CX 196	FTC Doc. - Joseph Tittle & Sons (Lake St.), alleged discrimination	3812

VOLUME VI

CX 197	FTC Doc. - Joseph Tittle & Sons (Village Court) alleged discrimination	3851
CX 198	FTC Doc. - Joseph Tittle & Sons (Valparaiso), alleged discrimination	3890
CX 200	FTC Doc. - Wallies Market, alleged discrimination	3929
CX 202	FTC Doc. - Wilco Food Center, alleged discrimination	3959
CX 206	Borden profit and loss statement, Jan. 1965 - Aug. 1966	3998

		Page
CX 211D	Page from Borden's 1964 Annual Report	4002
CX 216	Pages from A&P's 1964 Annual Report	4003
CX 217	Pages from A&P's 1965 Annual Report	4006
CX 218	Pages from A&P's June 1966 prospectus	4009
CX 219	Pages from A&P's 1966 Annual Report	4012
CX 221	Page from A&P's 1968 Annual Report	4014
CX 252	FTC Doc. - A&P's margin on half-gallon milk	4015
CX 255	FTC Doc. - A&P's wholesale cost and retail prices for selected milk products, 1965-1968	4019
CX 256	A&P retail price book pages	4021
CX 258	A&P organization chart	4075
CX 260	Excerpts from Minkler deposition, Dec. 1971	4076
CX 262	Malone deposition, Feb. 9-10, 1972	4086
CX 263	A&P letter, Bartels to Smith, Oct. 1, 1965	4295
CX 264	FTC investigational subpoena to Borden	4315
CX 265	Borden rebate memoranda, Indiana customers, Oct. - Dec. 1966	4343
CX 288	Borden rebate worksheets, Indiana customers, 1966, 1969	4364
CX 289	Borden special sales expense requests, Jan. - Mar. 1970	4388
CX 290	Borden interest refunds to Wilco	4391
CX 293	U.S. Dept. of Agriculture publication	4392
CX 298	Borden union agreement, Indiana, 1963-1965	4395

Page

CX 299 Borden union agreement, Indiana, 1965-1967.....4412

CX 300 Borden union agreement, Indiana, 1967-1970.....4433

CX 302 A&P internal memorandum,Nov. 15, 1971...4451

Respondent A&P Exhibits

RA&PX 2 Borden letter, Tarr to Schmidt, Oct. 1, 1965.....4460

RA&PX 3 Borden letter, Minkler to Pentz, Oct. 1, 1965.....4461

RA&PX 7 Excerpts from Tarr deposition, Dec. 1971.....4462

RA&PX 9 Wisconsin Dept. of Agriculture publication.....4472

RA&PX 16 Borden letter to A&P, Aug. 3, 1967..... 4483

RA&PX 17 Borden letter to A&P, Aug. 8, 1967..... 4484

RA&PX 18 Borden letter to A&P, Sept. 2, 1967.... 4485

RA&PX 29 Rebates and interest subsidies received by Tittle from Borden.....4487

RA&PX 32 Weekly billing, fluid milk purchases, Feb. 2, 1966, Chicago and suburbs.....4491

RA&PX 35 Stipulation - Services received by Borden's non-A&P Illinois customers....4492

RA&PX 36 Stipulation - Services received by Borden's non-A&P Indiana customers.....4496

RA&PX 38 Respondents' retail store subpoena.....4501

RA&PX 39 Respondents' dairy subpoena.....4508

VOLUME VII

RA&PX 40 Borden memorandum re: Woodstock plant..4523

RA&PX 41 Borden Doc. - plant processing costs, 1965.....4568

Page

RA&PX 42 Borden private label quote to A&P, Apr. 20, 1971..... 4569

RA&PX 43 Dean private label quote to A&P, Oct. 19, 1971..... 4583

RA&PX 44 Spinney Run private label quote to A&P, Sept. 16, 1971..... 4589

RA&PX 45 Borden letter Wagner, to Bayma, June 23, 1971..... 4593

RA&PX 46 Borden letter, Wagner to Bayma, Nov. 11, 1971..... 4594

RA&PX 47 A&P Doc. - Gross Profits, Expenses and Net Profits as a Percentage of Sales, 1965-66..... 4595

RA&PX 50 Bowman private label proposal to A&P, Aug. 31, 1965..... 4596

RA&PX 51 Final Judgment, United States v. Bowman, Apr. 24, 1963..... 4619

RA&PX 53 Stipulation - Illinois statutes re: milk processing..... 4626

RA&PX 55 Stipulation - Chicago Board of Health regulations re: milk processing..... 4688

RA&PX 58 Stipulation - Expected testimony, Ray Tittle, Jr..... 4695

RA&PX 59 Stipulation - Letters between Borden and A&P's Indianapolis Division buyer... 4700

RA&PX 62 Glen & Mohawk private label proposal to A&P, May 1964 (Albany, N.Y.)..... 4710

RA&PX 63 Glen & Mohawk private label proposal to A&P, May 1964 (Westchester County, N.Y.)..... 4711

RA&PX 64 Glen & Mohawk private label proposal to A&P, Apr. 1965 (Boston)..... 4712

		Page
RA&PX 65	Borden Doc. - rented dairy production expense, May 1965	4713
RA&PX 66	Borden Doc. - A&P private label pricing procedure	4715
RA&PX 67	Borden Doc. - accounts & subaccounts, Mar. 1966	4750
RA&PX 68	Borden Doc. - location numbers of accounts, May 1965, Mar. 1966	4801
RA&PX 69	Borden Doc. - summary of operation by business type, 5th period 1965	4802
RA&PX 70	Borden Doc. - sales & expenses by business type, 5th period 1965	4803
RA&PX 71	Borden Doc. - expense ledgers, May 1965	4805
RA&PX 72	Borden Doc. - final expense summaries, Mar. 1966	5023
RA&PX 74	Borden Doc. - O'Hare Branch customers, average daily points, Mar. 1965, May 1965	5087
RA&PX 75	Borden Doc. - fluid milk sales, May 1965, Mar. 1965, Oct. 1969	5088
RA&PX 76	Borden Doc. - wholesale points, Mar. 1965, May 1965, Nov. 1965, Mar. 1966	5091
RA&PX 78	Borden Doc. - data re: containers/case, July 1971	5095
RA&PX 80	Borden Doc. - operating statement, Hammond Branch, Oct. 1969 (regular)	5906
RA&PX 81	Borden Doc. - operating statement, Hammond Branch, Oct. 1969 (distributor)	5097
RA&PX 82	Borden Doc. - operating statement, Hammond Branch, Oct. 1969 (trailer runs)	5098
RA&PX 83	Borden Doc. - operating statement, Hammond Branch, Oct. 1969 (total milk)	5099

Page

RA&PX	85	Borden Doc. - expense summary, Hammond Branch, Oct. 1969 (selling, milk wholesale).....5100
RA&PX	87	Borden Doc. - expense summary, Hammond Branch, Oct. 1969 (delivery, dairy broker).....5101
RA&PX	90	Borden Doc. - advertising expenditures, Oct. 1969.....5102
RA&PX	92	Borden worksheets - drivers commissions, Hammond Branch, Oct. 1969.....5103
RA&PX	100	A&P Doc. - Comparison of Borden and Bowman quotations.....5105
RA&PX	101	A&P Doc. - Geographic comparison of Borden and Bowman quotations.....5106
RA&PX	102	A&P Doc. - Indiana A&P stores in Borden and Bowman quotations.....5109
RA&PX	103	A&P Doc. - Raw milk price increase adjustment.....5130
RA&PX	104	A&P Doc. - Bowman prices in Indiana.....5134
RA&PX	105	A&P Doc. - Borden prices for items offered by Bowman.....5138
RA&PX	108	A&P Doc. - list price values of A&P milk line.....5143
RA&PX	129	American Dairy Review article re: Woodstock dairy plant, July 1965.....5157
RA&PX	130	Food Engineering article re Woodstock dairy plant, Sept. 1965.....5163
RA&PX	131	Borden publication re Woodstock dairy plant.....5166

Page

VOLUME VIII

RA&PX 133*	Borden's processing formulas, June 1966	5174
RA&PX 134*	Borden's processing formulas, Nov. - Dec. 1968	5177
RA&PX 135	Letters verifying respondents' store subpoena returns	5179
RA&PX 136	Letters verifying respondents' dairy subpoena returns	5302
RA&PX 137	Comparison of A&P private label prices and the 2-2-2 formula	5412
RA&PX 170	A&P Doc. - Cost analysis, Mayfair Foods (O'Hare Branch)	5414
RA&PX 173	A&P Doc. - Cost analysis, James Cox (O'Hare Branch)	5420
RA&PX 187	A&P Doc. - Borden's cost to serve A&P's Valparaiso, Ind. store	5560
RA&PX 221	A&P Doc. - Net balance due, Borden's Hammond customers	5563
RA&PX 232	A&P Doc. - Profit & loss evaluation of Borden private label proposal of Sept. 21, 1965	5565

VOLUME IX

RA&PX 233	A&P Doc. - Cost analysis, O'Hare Branch (Illinois), Mar. 1966	5682
RA&PX 234	A&P Doc. - Cost analysis, Hammond Branch (Indiana), Oct. 1969	5758
RA&PX 236*	Sandusky Affidavit re: Borden's processing formulas	5874

---

* Portions of RA&PX 133, 134 and 236 are in camera until Aug. 23, 1977 (unless extended by order of the Commission) pursuant to an Order of the Administrative Law Judge, dated Aug. 29, 1974. (See Volume X (In Camera Exhibits), pp. 6379-6383)

Page

RA&PX 239 Stpulation - store subpoena returns.....5881

RA&PX 240 Stipulation - dairy subpoena returns.....5892

RA&PX 241 Stipulation - Jewel subpoena return.....5894

RA&PX 245 Case & Co. studies: North Carolina, South Carolina & Virginia.....5898

RA&PX 246 A&P Doc. - Revised comparison of Borden and Bowman proposals.....6000

RA&PX 248 A&P Doc. - Borden's price to A&P on certain promotional items.....6002

RA&PX 250 Dean - A&P correspondence re: 1971 milk solicitations.....6004

RA&PX 251 Borden - A&P correspondence re: 1971 milk solicitations.....6018

RA&PX 252 Spinney Run - A&P correspondence re: 1971 milk solicitations.....6027

RA&PX 253 A&P letter re private label milk solicitation, 1971.....6031

Respondent Borden Exhibits

RBX 1 Borden proposal to Kroger, July 29, 1968.....6032

RBX 5 Borden proposal to Eagle, Sept. 12, 1968.....6042

RBX 22 Borden proposal to National Tea, Nov. 1968.....6065

RBX 23 Borden prices to K-Mart stores, Hammond, Ind., Nov. 1967.....6086

RBX 24 Respondents' Feb. 1973 subpoena to Jewel.....6088

VOLUME X

In Camera Exhibits

CX 184 Tax returns & FTC summary, Mayfair Foods, Jim's Grocery.....6094

Page

CX 189	Tax returns, financial statements & FTC summary, Burger's Supermarket..	6118
CX 192	Tax returns & FTC summary, Model Food Center.....	6263
CX 199	Financial statements & FTC summary, Joseph Tittle & Sons.....	6287
CX 201	Financial statements & FTC summary, Wallies Market.....	6305
CX 203	Tax returns & FTC summary, Wilco Food Center.....	6310
RA&PX 133	Borden's processing formulas, June, 1966.....	6379
RA&PX 134	Borden's processing formulas, Nov. - Dec. 1968.....	6380
RA&PX 236	Sandusky Affidavit re: Borden's processing formulas.....	6382

PREFACE

This exhibit, RA&PX 233, is an analysis and comparison, prepared by Case and Company, of Borden's cost of serving 28 allegedly injured customers selected by Complaint Counsel (CX183C-D) on Borden's O'Hare Branch in March 1966 and of the cost of serving A&P stores on that same branch in that same period. The difference between Borden's cost of serving A&P and its cost of serving each of the 28 customers is compared with the difference between Borden's price to A&P and its price to each of those customers.

The analysis shows that in each case, Borden's cost of serving A&P was less than its cost of serving the non-A&P customer. In each case, this difference in Borden's cost was greater than the difference between the price charged A&P and the price charged the non-A&P customer, resulting in a net discrimination in favor of the non-A&P customer.

This exhibit contains one copy of, or a revision of, each page in RA&PX 170-179 prepared by Case and Company. A summary of the results of the analysis and comparison appears at pages 37 and 38 of this exhibit. The details of the cost elements and prices for A&P and each of the 28 non-A&P customers appear at pages 39 through 66 of this exhibit. The underlying source documents included in RA&PX 170-179, and relied on in the preparation of this exhibit, are not reproduced here. Each page in this exhibit which corresponds to the pages in RA&PX 170-179 have been revised, however, to identify the source documents by reference to their exhibit numbers where the source documents have been received in evidence.

The cross reference index behind this Preface indicates each page within RA&PX 170-179 to which each page in RA&PX 233 corresponds, and states the reasons for each revision resulting in a difference between the original page and the corresponding page in this exhibit.

Also included at the rear of this exhibit, after the tab "Supplemental Revisions", are revisions of those exhibits other than RA&PX 170-179 which relate to Case and Company's O'Hare study and which required changes as a result of the revisions to RA&PX 170-179 made in this exhibit. The exhibits which were revised and the order in which they appear herein are: RA&PX 156 and 181A; 157 and 181B; 181C-Z5 and 201B-U; 211A-B; 212; and 228A.

CROSS REFERENCE INDEX

RA&PX 233 Page #	170	171	172	173	174	175	176	177	178	179	Reason for Change
1	1	1	1	1	1*	1	1	1	1	1**	Explanation of comparison of Borden's costs and prices to A&P and others clarified.
2	2	-	2	2	2	2	2	2	2	-	Reflect Case and Company's revisions set forth in RA&PX 233.
3	3	5	3	3	3	3	3	3	3	22	Clarification of the computational steps involved in Case and Company's study.
4	4	6	4	4	4	4	4	4	4	23	Clarification of the computational steps involved in Case and Company's study.
5	5	7	5	5	5	5	5	5	5	24	Reflect revisions on pp. 6, 9, 14, 19, 20, 22, 24 and 26 of RA&PX 233.
6	6	8	6	6	6	6	6	6	6	25	Reflect correction of minor posting error of 10 cents in Loc. 730 Acct. 020; and reflect carry-forward from RA&PX 233, p.7 of the recalculation of the "proportion of total volume of central division represented by O'Hare Branch store customers."
7	7	9	7	7	7	7	7	7	7	26	Reflect carry-forward onto Line 4 from RA&PX 233, p.12, the recalculation of the number of points on school routes.
8	10,26, 43,53, 59,67, 75	29,46, 56,62, 71,78	10,26, 43,53, 58,67, 74	10,26, 43,53, 59,68, 75	10,26, 43,53, 59,68, 75	10,26, 44,54, 61,70, 77	10,26, 42,52, 58,67, 74	10,26, 43,53, 60,69, 77	10,26 44,54 60,69 76	29,45 62,72, 78,87, 94	The figure for the total points delivered to all customers on the O'Hare Branch in March 1956, Line 8, Col. 17 was revised because of a reference to a different source than was originally used. The new source used is the Borden recap slips in the front of each O'Hare Route book (March 1956). The "% of Cases Glass" for "Other Non-Store Customers", Line 11, Col. 15 was changed to reflect a carry-forward of the revision of this figure made on RA&PX 142, p.164. All other changes on this page were the result of these two revisions.

*136,140,144,148, 152,156,160,164, 168,172,176,180, 184,188,192,196, 200,204,208

**155,159,163,167, 171,175,179,183, 187,191,195,199, 203,207,211,215, 219,223,227

CROSS REFERENCE INDEX

RA&PX 233 Page		170	171	172	173	174	175	176	177	178	179	Reason for Change
-	-	12	15 40	12 37	12 37	12 37	12 37	12 36	12 37	12 38	31 56	Deleted - not used in Case and Company's analysis and comparison.
9	9	20	23	20	20	20	20	20	20	20	39	Reflect carry-forward from RA&PX 233, p.10 of portion of truck loading expense allocable to regular wholesale and a carry-forward from RA&PX 233, p.13 of the proportion of cases loaded for non-store customers.
10	10	21	24	21	21	21	21	21	21	21	40	Reflect allocation of a portion of loading expense to Retail and a carry-forward from RA&PX 233, p.11 of the recalculation of total cases loaded, O'Hare Branch; revise source references.
11	11	24 48	27 51	24 48	24 48	24 48	24 49	24 47	24 48	24 49	43 67	Reflects extension of "Branch Clerical Expense/ Sales Ticket" calculation to six decimal places. Inserts the figure of 1,073,939 in Col. "Vender DA". Deletes last section in original calculation which was not used in this exhibit.
12	12	25	28	25	25	25	25	25	25	31	44	Reflects deletion of first three entries in original calculation not used in this exhibit, and a carry-forward from RA&PX 233, p.8 of the recalculation of the number of points and cases on Regular Wholesale Routes.
13	13	31	34	31	31	31	31	31	31	32	50	Reflect carry-forward from RA&PX 233, p.12 of the recalculation of total cases loaded and from RA&PX 233, p.8, Col. 16, Line 10 of the recalculation of cases loaded for non-stores on store routes.
14	14	33	36	33	33	33	33	-	33	34	52	Reflect carry-forward from RA&PX 233, p.8, Line 25, Col. 16 and 17 of the recalculation of "total serving minutes" of non-store and of all customers. Caption and footnotes revised for clarity.

5684

CROSS REFERENCE INDEX

RA&PX 233 Page 8	170	171	172	173	174	175	176	177	178	179	Reason for Change
15	34	37	34	34	34	34	33	34	35	53	Reflects minor revision in identification of sources. No change in calculations.
16	37	15,40	37,12	37,12	37,12	37,12	36,12	37,12	38,12	56,31	No change.
17	39	42	39	39	39	39	38	39	40	58	Reflects revision of caption and description in "detail column" on lines 20, 21 and correction of typographical errors on lines 26, 27. No change in calculations.
18	42	45	42	42	42	43	41	42	43	61	Reflect carry-forward from RA&PX 233, p.8, Line 25, Col. 17 of "total serving minutes all customers".
19	47	50	47	47	47	48	46	47	48	66	Reflects revision of captions and source identifications. No change in calculations.
20	56	59	55	56	56	58	55	56	57	75	Reflect carry-forward from RA&PX 233, p.12 of the recalculation of the "School Route Point Vol."
21	57	60	56	57	57	59	56	57	58	76	Reflect carry-forward from RA&PX 233, p.8, Line 8. Col. 1 and 7 of the recalculation of the limited service points to A&P and independent stores.
22	61	64	60	61	61	63	60	62	62	80	Reflect addition of footnote (1).
23	62	65	61	62	62	64	61	63	63	81	Reflect addition of footnotes and revision of captions; reflect carry-forward from RA&PX 233, p.8, Line 8, Col. 7 and 13 of the recalculation of "Total Independent Store Points" and the insertion of "Borden Welfare" item.
24	64	67	63	64	64	66	63	65	65	83	Reflect carry-forward from RA&PX 233, p.8, Line 8, Col. 3, and Line 8, Col. 7 and 13 of the recalculation of Borden Brand Points to A&P and Independent Stores and extending calculations from 4 to 6 decimal places.

5685

CROSS REFERENCE INDEX

RA&PX 233 Page #	170	171	172	173	174	175	176	177	178	179	Reason for Change
25	65	68	64	65	65	67	64	66	66	84	Reflect carry-forward from RA&PX 233, p.8, line 8 of the recalculation of all Borden Label and A&P Private Label Points; and carry-forward from RA&PX 233, p.12 of the recalculation of Points on School Points. Caption and format revised for clarity; the correction of a posting error from RA&PX 75, Line 67.
26	70	73	69	70	70	72	69	72	71	89	Reflects reference changes and carry-forward from RA&PX 233, p.8, Line 8, Col. 7 and 13 of the recalculation of Borden Label Points to Independent Stores.
27	71	74	70	71	71	73	70	71 73	72	90	Reflect carry-forward from RA&PX 233, p.8, line 8 of A&P Points and carry-forward from RA&PX 233, p.12 of School Route Points. Caption and format slightly revised for clarity.
28-29	79- 80	82- 83	78- 79	79- 80	79- 80	81- 82	78- 79	81- 82	80- 81	98- 99	Reflect the inclusion of a sub-total in the section entitled "Add for Full Service", and a revision of the "Total-Full Service" time in the "Fixed Time Per Stop" Section.
30	82	85	81	82	82	84	81	84	83	101	No change.
31	83	86	82	83	83	85	82 85 86	85	84	102	Correct posting errors from CX183 for Mayfair and Jim's Grocery; correct typographical error in points per case for Mayfair; include store number for Mr. Central; correct store number for Jim's Grocery; and lower half of page was deleted as it was not used after preparation of RA&PX 202 A-T.

5686

RAIPX 233 Page =	170	171	172	173	174	175	176	177	178	179	Reason for Change
32-33	135	136	136	136	132	137	135	138	136	151	Deleted columns entitled "Billing Points" and "Potential Added Cost From Pvt. Label", included figures for "5 Week Total Actual Pvt. Label" in columns "List $'s" and "Cost $'s"; minor revision of format and inclusion of explanatory footnotes for clarity; correction of typographical error in line "Private Label Items," Col. "Value at List Price"; and revision of 63.44% and 67.43% in Col. "% Distribution of $ Values", subcol. "Cost" to 63.43% and 67.44% respectively, and corresponding changes in subcol. "Discount". No calculation changes other than these latter two were made.
34	136	137	137	137	133	138	136	139	137	152	No change.
35	137	138	138	138	134	139	137	140	138	153	No change.
36	138	139	139	139	135	140	138	141	139	154	No change.

Description of the two sets of conditions for which computer printouts have been prepared for the O'Hare Branch in March 1966

Computer printouts were prepared comparing, under two sets of conditions, Borden's cost to serve A&P and the prices charged A&P against the costs of serving and the prices charged each allegedly discriminated against non-A&P customer of Borden. In both comparisons, the computation of Borden's costs to serve each non-A&P customer allegedly discriminated against and the net price it paid Borden are determined from the customer's purchases of all milk and dairy products from Borden. There is, however, a difference between the comparisons in the product mix used for the A&P stores.

In one situation, the computation of Borden's cost of serving A&P and A&P's net price is based upon A&P's purchases of only private label items in March 1966.

In the other situation, the computation of Borden's cost of serving A&P and A&P's net price is based upon A&P's purchases of all milk and dairy products from Borden, both private label and Borden label items, in March 1966.

OVERVIEW OF DISCRIMINATION/JUSTIFIC
A&P VS. ALLEGEDLY DISCRIMINATED
O'HARE BRANCH, MARCH 1966

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	MAYFAIR FOO
TRUCK LOADING:	.004913	.005552
PHYSICAL DELIVERY:	.019291	.040145
BRANCH CLERICAL COST:	.001062	.001659
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.073732
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.003890
TOTAL MARKETING COST:	.026603	.077622
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.051019
AVERAGE LIST PRICE PER POINT:	.267400	.258800
AVERAGE % DISCOUNT PER POINT:	36.57%	30.00%
VALUE OF DISCOUNT PER POINT:	.097788	.077640
DISCOUNT PER POINT LESS THAN A&P:		.020148
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .030871
NET DISCRIMINATION IN FAVOR OF:		- .030871

(1) A&P was compared to EACH of the 'complaint' customers, under two m
purposes in this display - MAYFAIR FOODS

ATION ANALYSIS,
CUSTOMERS,
. (1)

DS	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRD. LABEL A&P	MAYFAIR FOODS
	.005210	.005552
	.020887	.040145
	.001643	.001659
	.000000	.001044
	.000000	.016036
	.000400	.000666
	.000000	.009630
	.028141	.073732
	.001485	.003890
	.029626	.077622
		.047996
	.266200	.259800
	32.56%	30.00%
	.096675	.077640
		.009035
		- .038961
		- .038961

5689

ethods. Customer used for illustrative

EXPLANATION OF COMPARATIVE COST AND DISCOUNT CALCULATION

(Modified For Specific Data of Each Complaint Customer In Substitution of Average Data)

ELEMENT #	DESCRIPTION	CUSTOMER CLASSIFICATION*	COMPUTATIONAL STEPS	DATA SOURCE-O'HARE ROUTE CUSTOMERS, MARCH, 1
1	$ Purchased	CC	Direct entry for each complaint customers	Source - CX 183C + D as revised by complaint counsel
		A&P	None required - See element #2	
2	Avg. List Per Point.	CC	Direct entry for each complaint customer	Route book entries, two weeks ended 3/18/66. The specific value calculated for each of the complaint customers was used.
		A&P	Direct entry	Billing summaries, Chicago & Suburbs, 5 weeks ending 4/02/66
3	Points Purchased CC per month	CC	$$ Purch. divided by the avg. list price per point.	#1 ÷ #2.
		A&P	None required.	
4	Delivery stops per month	ALL	Constant, unless the customer is an exception	Examination of Route Books - all complaint customers received a delivery every day but Sunday (27 deliveries), except Gene's which was closed two days each week, and received only 23 deliveries: A&P received one delivery per week day per Borden Sept. 25, 1963 quotation, CX 62.
5	Points per delivery	CC	Points purch. divided by the delivery stops per month.	#3 ÷ #4
		A&P	Direct entry	RA & PX 233, p.8, line 13
6	Points per case	CC	Direct entry for each complaint customer	Route Book entries for two weeks ended 3/18/66.
		A&P	Direct Entry	RA & PX 232,p. 8, line 9
7	Cases per delivery	CC	Points purch. divided by points per case divided by delivery stops per month	3 ÷ #6 ÷ #4
		A&P	Direct entry	RA & PX 233, p. 8. line 14
8	Proportion glass	CC	Direct entry	Route book entries, two weeks ended 3/18/66.
		A&P	Direct entry	Billing Summaries, Chicago & Suburbs, 5 weeks ending 4/02/66
9	Variable minutes per case	All	Constant	Minutes per case for each customer determined by type of service - determined from analysis of testimony or stipulation, and reference to Case and Company's time standards. All customers receiving some kind of service have same serving time per case.
10	Collections per month	CC	Same as delivery stops per month, unless customer is an exception	Collection frequency same as delivery frequency for cash customers. Route book notations, testimony or stipulations describing less frequent collection were used to determine collection frequency.
		A&P	None required	Central billing per CX 62.
11	Fixed minutes per stop	All	Constant	Determine from Case and Company time standards for type of service performed.
12	Variable minutes per stop	All	Cases per delivery multiplied by the variable minutes per case, plus cases per delivery multiplied by the proportion glass multiplied by a constant of 0.1	The constant 0.1 minutes per case is is from Case and Company's standards for the time required per unit for driver to account for bottle deposits and refunds.
13	Total Mins per Stop	All	Variable minutes per stop; plus fixed min. per stop; plus the collections per month multiplied by a constant of $1.32/27	Time required by driver to collect, including delay until store operator is ready to make out check or count out cash is 1.32 minutes for each collection. See Case and Company standards.
14	Total mins. per point	All	Total minutes per stop divided by the points per delivery	#13 ÷ #5

EXPLANATION OF COMPARATIVE COST AND DISCOUNT CALCULATION

ELEMENT #	DESCRIPTION	CUSTOMER & CLASSIFICATION*	COMPUTATIONAL STEPS	DATA SOURCE - O'HARE CUSTOMERS, MARCH 1966
15	Average discount percent	CC	Direct entry for each customer.	CX 183C + D for allegedly injured customers, Stipulation, testimony of J. J. Fergler and Borden Discount Schedule, CX138.
		A&P	Direct entry.	Case and Company's analysis of Borden Company's summary billings to A&P for Chicago and suburbs, weeks ending 3/5/66 through 4/2/66, RA&PX 233, p.32-33.
16	Value of discount per point	All	Average list price per point multiplied by the average discount per point	#2 x #15
17	Cost per serving min.	All	Constant.	RA&PX 233, p.18.
18	Physical delivery cost per point	All	Total minutes per point multiplied by the cost per serving minute.	#14 x #17
19	Truck loading cost per point	All	Loading cost per case (a constant) divided by the points per case.	RA&PX 233, p.10, ÷ #6
20	Branch clerical cost per point	CC	Clerical cost per delivery ticket (a constant) divided by the points per delivery.	RA&PX 233, p.11 ÷ #5
		A&P	A&P clerical cost per delivery ticket (a constant) apportioned between all products and private label by a constant ratio divided by the points per delivery.	RA&PX 233, p.11 ÷ #5
21	Product waste cost per point	CC	Constant.	Calculation of Cost of Product Waste Per Point For Customers Eligible for Returned Goods Privilege, RA&PX 233, p.21.
		A&P	Enter Zero.	A&P not eligible, CX62.
22	Branch selling expense per independent store pt.	CC	Constant.	Branch Selling Expense per independent store point, RA&PX 233, p.23.
		A&P	Enter Zero.	A&P not eligible for sales calls, CX62.
23	Advertising expense per Borden Label point	CC	Constant.	Calculation of Advertising Expense per Borden Label Point, RA&PX 233, p.25.
		A&P	Enter Zero for cost to Borden for A&P pvt. label: for Borden's cost on A&P's total purchases, cost per Borden Label point times No. of Borden Label Points divided by total Points.	CX62; RA&PX 233, p.8, line 13 and p.25.
24	Credit risk per point	All	Not applicable (i.e. zero) for O'Hare customers.	Credit risk for O'Hare customers included in General and Administrative Expense at request of defense counsel.
25	Merchandising cost per Borden Label point; independent stores	CC	Constant.	Calculation of Merchandising Expense per Borden Label Point, RA&PX 233, p.27
		A&P	Enter zero.	A&P ineligible for merchandising assistance, CX62.
26	General, Selling, and Administrative Expense	All	The sum of truck loading, physical delivery, branch clerical, product waste, branch selling, advertising and merchandising costs (all per point), multiplied by 5.276%.	(#18+19+20+21+22+23+25) x % General, Selling and Administrative Expense of all other Marketing Expense, RA&PX 233, p.5.
27	Total marketing cost per point	All	General selling and administrative expense plus all other marketing costs per point.	The sum of elements 18 through 26.
28	Marketing cost per point in excess of cost to serve A&P	CC	Total marketing cost for the complaint customer minus the total marketing cost for A&P.	#27
29	Avg. list price/per point	All	Direct Entry.	#2
30	Avg. discount percent	All	Direct Entry.	#15
31	Value of discount per point	All	See Element #16.	See #16
32	Disc. per point less than A&P	CC	Value of discount per pt. for A&P minus the value of discount per point for the customer.	#31
33	Net difference in price less net difference in marketing cost	CC	Discount per point less than A&P minus the marketing cost per point in excess of cost to serve A&P.	#32 - #28
34	Net discrimination in favor of	All	If the result of the above calculation (Element 33) is positive, then the net difference appears in the A&P column; if negative, then it appears in the complaint customer column.	

* CC = complaint customer

A&P = A&P

SUMMARY OF
DISTRIBUTION OF BORDEN GENERAL, SELLING AND
ADMINISTRATIVE EXPENSE TO O'HARE BRANCH
WHOLESALE STORE CUSTOMERS - MARCH, 1966

Amount of Overhead to be Distributed (RA&PX 233, p.6)	$2,916.45(A)

EXPENSES INCURRED TO SERVE STORE CUSTOMERS:

Truck Loading (RA&PX 233, p.9)	$6,750.97
Physical Delivery (RA&PX 233, p.14)	37,595.44
Branch Clerical (RA&PX 233, p.19)	3,396.92
Product Waste (RA&PX 233, p.20)	566.67
Branch Selling Expense (RA&PX 233,p.22)	4,171.50
Borden Label Advertising Expense (RA&PX 233, p.24)	550.57
Borden Label Merchandising Expense (RA&PX 233, p.26)	2,244.90
Total	$55,276.98(B)

% General Selling and Administrative Expense of all other Marketing Expense $\frac{(A)}{(B)}$ = 5.276%

OVERHEAD EXPENSE DISTRIBUTED TO MARKETING COST

Source Document				
RA&PX 72,	Loc. 730	Acct. 001	Administrative	$ 2,391.65
" "	Loc. 730	Acct. 015	Division G.O.S.	28,452.95
" "	Loc. 730	Acct. 018	Stationery & Forms	2,229.11
" "	Loc. 730	Acct. 019	General Office	15,827.00
" "	Loc. 730	Acct. 020	Sales Overhead	25,752.35
" "	Loc. 730	Acct. 021	Credit Department	7,269.70
			(1) Total	$81,922.76
			(2) Proportion of Total Volume of Central Division Represented by O'Hare Branch Store Customers	3.56%*
			(3)=(1)x(2) Amount of Overhead to be Distributed	2,916.45

* Source: RA&PX 233, p.7.

PROPORTION OF TOTAL VOLUME OF CENTRAL DIVISION REPRESENTED BY O'HARE BRANCH STORE CUSTOMERS

			Point Value	Source
(1)	Total Chicago		11,736,312	RA&PX 75, line 63
(2)	Consol. Chicago Region (3/66)		16,259,659	RA&PX 73, p.0, line 1
(3)	O'Hare Wholesale		1,820,720	RA&PX 76
(4)	School Routes, School Points	123,987		RA&PX 233, p.12
(5)	Store Routes, School Points	302,949		RA&PX 233, p.8, line 8, Col. 14
(6)	Store Routes, Other Non-Store Points	108,108		RA&PX 233, p.8, line 8, Col. 15
(7)	Total Non-Store Points on Regular Wholesale	535,044		(4)+(5)+(6)
(8)	Store Points on Regular Wholesale		1,285,676	(3) - (7)
(9)	% O'Hare Store of Total Chicago		10.95%	(8) ÷ (1) x 100
(10)	% Total Chicago of Consol. Chicago Region		72.18%	(1) ÷ (2) x 100
(11)	Borden Co. Central Div. Sales 6th Period, 1965, Chicago Metropolitan		13,291,969	CX42D
(12)	Borden Co. Central Div. Sales 6th Period, 1965, Grand Total		29,550,007	CX42D
(13)	% Chicago Metro of Grand Total		44.98%	(11) ÷ (12) x 100
(14)	Proportion of Total Volume of Central Division Represented by O'Hare Branch Store Customers		3.56%	100x(9)x(10)x(13)

RECALCULATION OF SERVICE MINUTES PER ROUTE DAY, BORDEN'S O'HARE BRANCH, MARCH, 1966, WITH SERVICE TO CUSTOMERS DETERMINED BY STIPULATION OF 2/28/74 AND INFORMATION SUPPLIED BY J. J. PEGLER

LINE	SOURCE	COLUMN NUMBER	1	2	3	4	5	6
			A & P STORES			INDEPENDENT STORES RECEIVING LIMITED		
			TOTAL (2) + (3)	PRIVATE LABEL	BORDEN LABEL	DAILY COLLECTION	WEEKLY COLLECTION	SEMI-MONTHLY COLLECTION
1	A	Number of Locations	86			14	1	0
2	A,B,C	Deliveries/Rt. Day/Location	1.0			1.0	1.0	
3	A	Number of Deliveries(27 days/Rt.)	2,322	2,322	2,322	378	27	
4	D	Type of Service	Limited-Pre-Assembled Loads					
5	E	Collection Frequency	No Collection-All Central Billing			Daily	Weekly	-
6	E	Dollar Value Delivered	-	-	-			
7	B	Dollar Value/Point*						
8	A,B,F	Points Delivered*	1,025,549	458,995	566,554			
9	B,C,G	Points/Case*	23.4	24.8	22.3			
10	8 ÷ 9	Cases Delivered	43,914	18,508	25,406			
11	B,C	% of Cases Glass	22.85%	0%	39.5%			
12	10x11	Glass Cases Delivered	10,035	0	10,035			
13	8 ÷ 3	Points/Delivery*	441.7	197.7	244.0			
14	10 ÷ 3	Cases/Delivery	18.9	8.0	10.9			
15	D,H	Variable Min./Case,All Cases	1.058	1.058	1.058			
16	H	Additional Variable Min./Cs-Glass	.100	0	.100			
17	10x15	Variable Min.Excl.Glass	46,461.012	19,581.464	26,879.548			
18	12x16	Variable Min.-Glass	1,003.500	0	1,003.500			
19	17+18	Total Variable Min.	47,464.512	19,581.464	27,883.048			
20	I	Distribution of Variable Min.	100.00%	41.25%	58.75%			
21	N	Fixed Min./Delivery	5.21			6.53	5.42	0
22	3x21	Total Fixed Min.	12,097.620			2,468.34	146.340	
23	J	% of Fixed Min.	100.00%	41.25%	58.75%			
24	22x23	Distributed Fixed Min.		4,990.268	7,107.352			
25	15+24	Total Serving Min.	59,562.132	24,571.732	34,990.400			
26	25 ÷ 8	Serving Min./Point*	.0581	.0535	.0618			

A - Recapitulation of all Route Books, BRAEX 142, p.165.
B - Detailed analysis of route books, 3M, 17% + 10% for independent stores and non-store A&P accounts.
C - Detailed analysis of deliveries to A&P stores on Routes 40, 150, and 155.
D - Information used by Case and Company to Determine Type of Service and Appropriate Incidental Delivery Time
E - Route book notations.
F - Points delivered to non-A&P stores and non-store A&P accounts on routes other than 40, 150, and 155, and all points on these routes determined from detailed analysis. Billing summaries to A&P, Chicago and Atlantic, two accounts, 3/15/66
G - Points/Case from detailed analysis; billing summaries to A&P, Chicago and Atlantic, two accounts, 3/15/66
H - Case and Company time standards for dairy wholesale delivery functions, BRAEX 23, p. 2-2.
I - Fixed time is distributed in proportion to the distribution of variable time displayed on Line 20 of this
J - Calculated from Line 19 for A&P stores. No calculation required for other customers not receiving private label.
* - Point values determined per page 7, "Procedure Outline - Milk Pricing".

5695

BEST COPY AVAILABLE

7	8	9	10	11	12	13	14	15	16	17
SERVICE	INDEPENDENT STORES RECEIVING FULL SERVICE									
TOTAL (4)+(5)+(6)	DAILY COLLECTION	WEEKLY COLLECTION	SEMI-MONTHLY COLLECTION	MONTHLY COLLECTION	NON-CENTRAL BILLING	TOTAL (8)thru(12)	SCHOOLS	OTHER NON-STORE CUSTOMERS	TOTAL NON-STORE (14)+(15)	TOTAL - ALL CUSTOMERS (1)+(7)+(13)+(16)
15	53	11	2	2	4	72	39	22	61	234
.405	1.0105 1,446	1.0000 297	.9260 50	1.0000 54	1.0000 100	1,955	.78 821	.92 546	1,367	6,049
$7,977.24						64,310.79				
.299(						.2754				
26,609						235,518	302,949	108,108	411,057	1,696,733
21.1						22.9	18.0	19.4		
1,261						10,197	16,831	5,573	22,404	77,776
37.5%						25.4%	0.1%	8.2%		
473						2,550	17	457		
[illegible]										
1.018						1.047	1.095		1.095	
.100						.100	.100	.100		
1,336.138						10,659.550	18,429.945	6,102.435	24,532.380	
47.300						259.000	1,700	45.70	47.40	
1,381.438						20,332.550			24,579.780	
-						-			-	
	10.32	9.71	9.11	9.05	9.00				7.63	
2,614.600	14,922.72	2,735.370	455.500	488.700	972.000	19,588.290			10,440.910	
-						-			-	
-						-			-	
3,996.115						39,682.150			35,020.690	138,250.620
.150						.1700			.0032	

[illegible], BANDA 233, p.30.

[illegible] 30, p.30 and [illegible]

[illegible].

EXPENSES INCURRED TO SERVE O'HARE STORE ROUTE CUSTOMERS

(1)	Truck Loading - Total	$10,322.58(1)
(2)	Less: Cases loaded for Schools and Non-Stores	34.60%(2)
100%(-)(2)	Amount Applicable to Store Customers	65.40%(3)
	Regular Wholesale Truck Loading Expense Distributed to O'Hare Store Route Customers	$ 6,750.97(4)

Source:

(1) RA&PX 233, p.10.
(2) RA&PX 233, p.13
(3) 100% - (2)
(4) (1) x (3)

DISTRIBUTION OF TRUCK LOADING EXPENSE

O'Hare Branch March 1966

Total amount per Expense Summary $26,756.29(1)
Location 723 Account 037 Loading Expense

Loading Exp. Redistribution on Point Value Basis:

Redistribute to	Loading Exp.	at %	Point Value*
723 Reg. Whlse.	$10,322.58(2)	38.58(3)	1,820,720(4)
724 Vendor	6,089.73(5)	22.76(6)	1,073,939(7)
725 Bulk Whlse.	7,539.92(8)	28.18(9)	1,329,835(10)
Retail	2,804.06(11)	10.48(12)	494,375(13)
	$26,756.29(1)	100.00	4,718,869(14)

Cases loaded Reg. Wholesale (15) 84,664

Cost per Case $\frac{\$10,322.58}{84,664}$ = $0.121924(16)

Sources:

* Points Calculated per Page 7 RA&PX 66
(1) Total from Final Expense Summary March 31, 1966 Location 723 Account 037, RA&PX 72.
(2) (1) x (3)
(3) (4) ÷ (14)
(4) RA&PX 76, month ending 3/31/66, O'Hare "Strictly Wholesale Points".
(5) (1) x (6)
(6) (7) ÷ (14)
(7) RA&PX 233, p.11, Col. "Vendor DA".
(8) (1) x (9)
(9) (10 ÷ (14)
(10) RA&PX 76, month ending 3/31/66, O'Hare - Bulk, "Strictly Wholesale Points".
(11) (1) x (12)
(12) (13) ÷ (14)
(13) RA&PX 77, month ending 3/31/66, 875 route days x 565 points/day
(14) Source (4) + (7) + (10) + (13)
(15) RA&PX 233, p.12
(16) Source (2) ÷ (15)

5698

ANALYSIS OF O'HARE BRANCH CLERICAL EXPENSE

RA&PX 72, Location 723, Account 004

	Undistributed Total	Wholesale	Bulk Wholesale	Vendor DA	Counter
RA&PX 70 O'Hare 5th Per. '65 Total Points Sold	4,641,439	1,878,00[illegible]	[illegible],195	753,166	980,074
O'Hare Office Cost	$5,754.	2,923.	1,994.	771.	66.
RA&PX 75 5th Per. '65 Line 68				2,139,075	
Line 70					983,024
RA&PX 75 March, 1966 Line 68				3,050,041	
Line 70					1,371,973
RA&PX 76 March, 1966		1,820,720	1,329,835	1,073,939(1)	
% March, 1966 Point Volume to 5th Per. 1965 Point Volume		96.95%	129.09%	142.59%	139.99%
Borden 1965 Dollar Distribution Modified by % Volume Change	$6,599.67	$2,833.85	$2,574.05	$1,099.37	$ 92.40
% of Modified Dollar Distribution	100.00%	42.94%	39.00%	16.66%	1.40%
RA&PX 72 Loc. 723, Acct. 004, Clerical Expense	$11,775.62				
Distribution of Clerical Expense per % of Modified Dollar Distribution		$5,056.45	$4,592.49	$1,961.82	$164.86

Delivery Tickets at One Ticket Per Delivery

Total Number of Customers on regular routes 6,049 (RA&PX 233, p.8, Col. 17, Line 3)

Customers on School Routes -
20 customers/route day (calculated from RA&PX 74) x 46 920

Route days (Case and Co. analysis) 6,969

Branch Clerical Cost/Delivery Ticket = $5,056 ÷ 6,969 = $0.725563

Private Label Items as Actually Delivered:

		%
11 Pvt. Label Lines	.210050/Delivery	28.95
27 Borden Label Lines	.515513/Delivery	71.05
38 Total Lines	.725563/Delivery	100.00

(1) 142.59% x 753,166

CALCULATION OF TOTAL CASES LOADED AT O'HARE BRANCH - MARCH, 1966

	Points*	Cases
Total Regular Wholesale Routes (464 Route Days)	1,696,733(1)	77,776(1)
Total Regular and School Routes Sold by Branches and Regions (510 Route Days)	1,820,720(2)	
Total for School Routes (46 Route days)	123,987(3)	
Points/Case, School Deliveries	18.0(4)	
Cases Loaded for School Routes		6,888(5)
Total Cases Loaded		84,664(6)

* Points calculated per page 7, RA&PX 66

(1) RA&PX 233, p.8, Col. 17, Lines 8 and 10
(2) RA&PX 76, month ending 3/31/66, O'Hare, "Strictly Wholesale Points"
(3) (2) - (1)
(4) RA&PX 233, p.8, Col. 14, Line 9
(5) (4) ÷ (5)
(6) (1) + (6)

CALCULATION OF REGULAR WHOLESALE LOADING COST APPLICABLE TO NON-STORE CUSTOMERS, BORDEN O'HARE BRANCH, MARCH, 1966

(1)	Total Cases Loaded	84,664
(2)	Cases Loaded for School Routes	6,888
(3)	Cases Loaded for Non-Stores on Store Routes	22,404
(4)	Total Cases Loaded for Schools and Non-Store Customers on Store Routes	29,292
(5)	Proportion of Cases Loaded for Non-Store Customers	34.60%

Sources:

(1) RA&PX 233, p.12
(2) RA&PX 233, p.12
(3) RA&PX 233, p.8, Col. 16, Line 10
(4) (2) + (3)
(5) (4) ÷ (1)

Attachment 3

5701

PHYSICAL DELIVERY EXPENSE		Total	$55,333.05(1)
Less: Amount Incurred for Non-Store Customers on 2 School Routes =		$4,991.00(2)	
Sub-Total - Expense of Store Routes		50,342.05(3)	
(4) Non Store-Serv. Min. on Store Routes	35,010		
(5) Total Serving Min. on Store Routes	138,256		
(6) Ratio of Non-Store Serv. Min. to Total Serving Min.	.2532(6)		
(7) Non Store Customers on Store Routes Exp.	$12,746.61		
(8) All Non-Store Customers Exp.			$17,737.61
(9) Total Applicable to O'Hare Branch Wholesale Store Customers			$37,595.44

Source:

(1) RA&PX 233, p.15.
(2) 2 School Routes x 23 route days x $108.50 (from RA&PX 233, p.15).
(3) (1) - (2)
(4) RA&PX 233, p.8, Line 25, Col. 16
(5) RA&PX 233, p.8, Line 25, Col. 17
(6) (4) ÷ (5)
(7) (3) x (6)
(8) (2) + (7)
(9) (1) - (8)

5702

PHYSICAL DELIVERY EXPENSE DATA

O'HARE WHOLESALE, MARCH 1966

Type of Expense	Amount	Source
Vehicle Cost	$12,440.22	(1)
Building Expense	2,016.00	(2)
Delivery Compensation and Related Route Operating Expenses	40,142.46	(3)
Delivery Supervision Expense	734.37	(4)
TOTAL	$55,333.05	
Number of Route Days Operated	510	(5)
Cost Per Route Day	$ 108.50	(6)

Sources:

(1) RA&PX 72, Final Expense Summary, Mar. 31, 1966 Location 723, Account 071 - Total

(2) RA&PX 72, Final Expense Summary, Mar. 31, 1966 Location 723, Account 008 - Total

(3) Analysis of Final Expense Summary, Mar. 31, 1966, Location 723, Account 023 (RA&PX 233, p.16)

(4) Analysis of Final Expense Summary, Mar. 31, 1966, Location 725, Account 023 (RA&PX 233, p.17)

(5) RA&PX 76, month ending 3/31/66, O'Hare

(6) $55,333.05 ÷ 510 = $108.50

DISTRIBUTION OF O'HARE BRANCH (LOCATION 723)

DELIVERY EXPENSE-M-ACCOUNT 023

5703

Line		Sub Acct. No.	Location 723	
1		1	000	
2	Wages, Routeman	2	14,409.10	
3	Commissions	3	16,875.00	
4	Wages, Salesmen	4	1,915.00	
5	Sub Total, Compensation		$33,199.10	
6	FICA & Unemp. Ins.	7	981.22	
7	Welfare - Union	9	2,491.60	
8	Vac. & Holidays	10	2,698.00	
9	Workmen's Comp.	11	276.00	
10	Sub Total, Fringes		$ 6,446.82	
11	% Fringes	Line 10 ÷ Line 5	19.42%	
12	Mat. & Supplies	15	541.89	
13	Depreciation	20	247.00	
14	Leases & Rents	21	350.00	
15	Taxes, Ins. & Lic.	22	361.00	
16	Outside Repairs	25	21.21	
17	Repair Parts	26	92.14	
18	Stationery & Forms	34	22.19	
19	Telephone	35	402.18	
20	Heat & Power	45	745.00	
21				
22	Salaries Salesmen	4	1,915.00	
23	19.42% Fringes	Line 11	371.87	
24	Total - Salesmen		$2,286.87	
25				
26	Borden Welfare	8	28.34	
27				
28	Travel Expense	36	317.15	
29	Other Expenses	50	1,539.15	
30	(Lines 24+26+28+29)			
31	Sub Total - Selling		$4,171.51	- Distributed to Non A&P Store Points
32	Product Waste	17	802.54	- Distributed to Full Service Points
33	Grand Total		$45,116.51	
34				
35	Delivery:			
36	(Line 33-(Line 31+Line 32)		40,142.46	
37	Account 071 - Automotive		12,440.22	
38	008 - Building Exp.		2,016.00	
39	Supervision (from p. 1c)		734.37	
40	TOTAL DELIVERY EXPENSE		$55,333.05	

5704

DELIVERY SUPERVISION EXPENSE

O'HARE BRANCH

LOCATION 725 ACCOUNT 023

Line	Detail	Sub Acct. No.	Location 734 O'Hare Wholesale	Location 725 O'Hare Bulk	
1	Sal. Supervision	1		$ 1,100.00	
2	Wages Routemen	2		14,058.91	
3	Commissions	3		200.00	
4	Wages Salesmen	4		2,295.18	
5	Sub-Total			$17,654.09	
6					
7	FICA & Unemp. Ins.	7		808.99	
8	Vacations & Holidays	10		1,513.00	
9	Workmen's Comp.	11		188.00	
10	Sub-Total			$2,509.99	
11					
12	Line 10 % of Line 5			14.218%	
13	Line 1 x Line 12			156.40	
14	Line 1 + line 13			1,256.40	
15	Welfare - Borden's	8		16.56	
16	Total Supervision Cost			$1,272.96	
17					
18					
19					
20					Total
21	No. of Route Days (RA&PX 76,		510	374	884
22	month ending 3/31/66)				
23	(from Line 21)		57.69%	42.31%	100%
24					
25					
26	Route Supervision, O'Hare		$ 734.37	$538.59	$1,272.96
27	Wholesale (Line 16 x Line23)				
28					
29	Route Supervision				
30	Per Route Day		$1.44		
31	(Line 26 ÷ Line 21)				

CALCULATION OF COST PER SERVING MINUTE

BORDEN O'HARE BRANCH, MARCH, 1966

		Source
Physical Delivery Expense:		
Cost Per Route Day	$108.50	(1)
Total Serving Min.	138,255.62	(2)
Non-School Route Days	459	(3)
Serving Min./Non-School Route Day	301.21	(4)
Cost per Serving Minute	$0.360214	(5)

Sources:

(1) RA&PX 233, p.15.
(2) RA&PX 233, p.8.
(3) 17 routes for full month (x) 27 serving days per route.
(4) (2) ÷ (3)
(5) (1) ÷ (4)

DISTRIBUTION OF BRANCH CLERICAL COST TO STORE CUSTOMERS

Branch Clerical Cost - Regular Wholesale - Total		$5,056.45(1)
Amount Incurred for Non-Store Customers:		
School Route Delivery Tickets (ticket per delivery)	920(2)	
Non-Store Delivery Tickets on Regular Routes (1 ticket per delivery)	1,367(3)	
School and Non-Store Delivery Tickets	2,287(4)	
Total Delivery Tickets	6,969(5)	
Ratio of School and Non-Store Delivery Tickets to Total Delivery Tickets		32.82%(6)
Distribution to all Non-Store Customers		$1,659.53(7)
Distribution to Store Customers		3,396.92(8)

Sources:

(1) RA&PX 233, p. 11
(2) RA&PX 74 - 20 schools/day x 46 route days
(3) RA&PX 233, p.8, Line 3, Col. 16.
(4) (2) + (3)
(5) RA&PX 233, p.8, Line 3, Col. 17 + 920 school tickets
(6) (4) ÷ (5)
(7) (1) x (6)
(8) (1) - (7)

5707

PRODUCT WASTE DISTRIBUTED TO STORE CUSTOMERS

Product Waste - Regular Wholesale - Total		$802.54(1)
Total Point Volume	1,820,720(2)	
Less: School Route Point Vol.	123,987(3)	
Non-Store Points - Regular Routes	411,057(4)	
Point Volume for all non-stores	535,044(5)	
Ratio of point volume for all non-stores to total point volume	29.39%(6)	
Total Distributed to Non-Store Customers		235.87(7)
Total Distributed to Store Customers		$566.67(8)

Sources:

(1) RA&PX 72 - Location 723, Acct. 023, Sub. Acct. 17
(2) RA&PX 76, month ending 3/31/66, O'Hare
(3) RA&PX 233, p.12.
(4) RA&PX 233, p.8, Col. 16, Line 8
(5) (3) + (4)
(6) (5) ÷ (2) x 100
(7) (1) x (6)
(8) (1) - (7)

CALCULATION OF COST OF PRODUCT WASTE PER POINT PER CUSTOMER

Eligible For Returned Goods Privilege

O'HARE BRANCH, MARCH, 1966

Total Points Sold		1,820,720(1)
Less: Limited Service Points -		
A&P Stores	1,025,549(2)	
Independent Stores	26,609(3)	1,052,158(4)
Total Points Eligible for Return Privilege		768,562(5)
Expense for Product Waste		$ 802.54(6)
Cost of Returns per Point (Points Calculated per Page 7, RA&PX 66)		$0.001044(7)

Sources:

(1) RA&PX 76, month ending 3/31/66, O'Hare
(2) RA&PX 233, p.8, Col. 1, Line 8
(3) RA&PX 233, p.8, Col. 7, Line 8
(4) Source (2)+(3)
(5) Source (1)-(4)
(6) RA&PX 72, Location 723 Account 023, Sub-Acct. 17
(7) Source (6) ÷ (5)

Attachment 6

BRANCH SELLING EXPENSE - TOTAL	$4,171.51(1)

(1) RA&PX 233, p.23.

5710

BRANCH SELLING EXPENSE

RA&PX 72, Location 723, Account 023

Sub Account 004 Salaries, Salesmen	$1,915.00
Fringe Benefits - 19.42%(1)	371.87
Sub Account 36 Travel Expenses	317.15
Borden Welfare	28.34
Sub Account 50 Other Expenses	1,539.15
Total Selling	$4,171.51
Total Independent Store Points, per analysis of route books	260,127(2)
Brand selling expense per independent store point	$0.016036(3)

(1) Source of 19.42%: RA&PX 233, p.16, Line 11.
(2) RA&PX 233, p.8, Line 8, Columns 7 and 13
(3) $4,171.51 ÷ 260,127 points.

5711

BORDEN LABEL ADVERTISING EXPENSE:

Borden Label Points - A&P Stores	566,554(1)
Borden Label Points - Ind. Stores	260,127(2)
Total Borden Label Points	826,681(3)
Advertising Expense/Borden Label Point	$.000666(4)
Total Borden Label Advertising Expense	$550.57(5)

Source:

(1) RA&PX 233, p.8, Col. 3, Line 8
(2) RA&PX 233, p.8, Line 8, Col. 7 + 13
(3) (1 ÷ 2)
(4) RA&PX 233, p.25.
(5) (3) x (4)

CALCULATION OF ADVERTISING EXPENSE PER BORDEN LABEL POINT

5712

SOURCE ITEM			
RA&PX 75, 3/66, line 67	Total Wholesale Points on Wholesale Routes		4,809,929(1)
	Less:		
RA&PX 76, 3/66	Bulk Wholesale Holland Rd.	198,218	
RA&PX 76, 3/66	Bulk Wholesale O'Hare	1,329,835	
	Total Bulk Wholesale		1,528,053(2)
	Regular Wholesale (1) - (2)		3,281,876(3)
	Determination of % of Non-Store Points to Regular Wholesale		
RA&PX 76, 3/66	O'Hare Wholesale Total Points		1,820,720(4)
RA&PX 233, P. 12	School Routes, School Points	123,987	
	Store " " "	302,949	
RA&PX 233, P.8, line 8	" " , Other Non-Store Points	108,108	
	Total Non-Store Points on Regular Wholesale		535,044(5)
	% Total Non-Store Points of Regular Wholesale (5)÷(4)		29.39%(6)
	Store Points on Regular Wholesale (100% - 29.39%) x (3)		2,317,333(6a)
	Summary of Total Points Not Affected by Borden Advertising		
	Non-Store Point Share of Regular Wholesale (3) x (6)		964,543(7)
	Total Bulk Wholesale		1,528,053(2)
RA&PX 75, line 70	All Other Platform & Counter		1,371,972(8)
	Total Exclusive of Private Label (7)+(2)+(8)		3,864,568(9)
	Summary of Private Label Points		
RA&PX 233, P.8, line 8	A&P Private Label Points		458,995(10)
	Borden Label Points		826,681(11)
	Total Store Points (10)+(11)		1,285,676(12)
	% Total Private Label of Regular Wholesale (10)÷(12)		35.70%(13)
	Calculated A&P Private Label Share of Regular Wholesale (6a) x (13)		827,288(14)
	Total Points Not Affected by Borden Advertising (9)+(14)		4,691,856(15)
RA&PX 75, line 72	Total Wholesale Points (Chicago Alone)		11,736,316(16)
	Points Affected by Borden Advertising (16)-(15)		7,044,460(17)
RA&PX 73 line 21	Annual Average Advertising Per Point		0.0004(18)
	Estimated Annual Advertising Expenditure (16) x(18)		$4,694.53 (19)
	Calculated Advertising Expense Per Borden Label Point (19)÷(17)		$0.000666(20)

5713

BORDEN LABEL MERCHANDISING EXPENSE, Independent Stores:

Borden Label Points, Ind. Stores	260,127(1)	
Merchandising Expense/Borden Label Point	.008630(2)	
Borden Label Merchandising Expense, Independent Stores		2,244.90(3)

Source:

(1) RA&PX 233, P. 8, Line 8, Col. 7 + 13
(2) RA&PX 233, P. 27
(3) (1) x (2)

CALCULATION OF MERCHANDISING EXPENSE PER BORDEN LABEL POINT, INDEPENDENT STORES

SOURCE

RA&PX 72, Location 730, Account 032 Merchandising Expense			$3,965.00
RA&PX 76, Month Ending 3/31/66 O'Hare Wholesale, Total Points			1,820,720
Less:			
RA&PX 233, P. 12	School Routes, School Points	123,987	
RA&PX 233, P. 8, Line 8	Store Routes, School Points	302,949	
RA&PX 233, P. 8, Line 8	Store Routes, Other Non-Store Points	108,108	
RA&PX 233, P. 8, Line 8	A&P, Private Label Points	458,995	
RA&PX 233, P. 8, Line 8	A&P, Borden Label Points	566,554	
Total Points not Requiring any Merchandising Support			1,560,593
Regular Wholesale Points Requiring Merchandising Support			260,127
% of O'Hare Wholesale Points Requiring Merchandising Support		260,127 / 1,820,720 =	14%
RA&PX 75, Line 67, Total Wholesale Points on Wholesale Routes			4,809,929
Less:			
RA&PX 76-3/66 Bulk Wholesale Holland Rd.		198,218	
RA&PX 76-3/66 Bulk Wholesale O'Hare Regular Wholesale Points		1,329,835	1,528,053
			3,281,876
No. of Regular Wholesale Points that Received Merchandise Support		(14% x 3,281,876)	459,463
Merchandising Expense Per Borden Label Point, Independent Stores		$3,965.00 / 459,463 =	$0.008630

DELIVERY TIME STANDARDS APPLIED TO ESTIMATE SERVING TIME BORDEN WHOLESALE ROUTE CUSTOMERS

Fixed Time Per Stop

Collection Frequency/wk	6X	3X	1X	½X	1/24X	0
Collect & Delay to collect	1.32	.66	.21	.11	.06	0
Get Pre order-Delay	1.48					1.48
Have delivery slip checked	.19					.19
Pick up empty cases	.20					.20
Deliver Orders into store	.50					.50
Wait to Park, Park & Drive	2.84					2.84
Sub Total - Limited Service	6.53	5.87	5.42	5.32	5.27	5.21
Add for Full Service						
Make out Delivery Slip	2.14					2.14
Inspect Stock-suggest order	.37					.37
Select Merch. in Truck	.65					.65
Route Bookkeeping	.63					.63
Sub Total	3.79					3.79
Total - Full Service	10.32					9.00

VARIABLE TIME/CASE

All cases	Limited Service	Full Service
unload order	.092	.092
deliver order	.250 (1)	.295 (2)
Pick up empty cases	.230	.230
load empties on truck	.109	.109
Rearrange load	.377	.377
SUB TOTAL	1.058	1.103
Customer services	-	.364
Select merchandise in truck	-	.480
Total-all cases	1.058	1.947
Glass Cases only	.100	.100
Sort & count bottles for bottle credit; (.025 min/bottle, 4 gal/case)		

(1) Allows only for delivery to reserve cooler.
(2) Allows for delivery to both reserve cooler and display case as needed.

5716

DELIVERY TIME STANDARDS APPLIED TO ESTIMATE
SERVING TIME TO NON STORE CUSTOMERS
BORDEN COMPANY CHICAGO AREA ROUTES

	FIXED TIME PER STOP
Collect and Delay to Collect (1)	0
Get Order and Delay to Get Order	1.48
Make out Delivery Slip (2)	1.14
Have Delivery Slip Checked	.19
Route Bookkeeping	.63
Pick up Empty Cases	.20
Select Merchandise in Truck	.65
Deliver Order from Truck	.50
Wait to Park, Park and Drive	2.84
Total	7.63

	VARIABLE TIME PER CASE
Unload Order	.092
Deliver Order (3)	.287
Pick up Empty Cases	.230
Load Empty Cases on Truck	.109
Re-arrange Load	.377
Total	1.095

(1) Schools and other non-store accounts normally collected through central billing.
(2) Reflects average of 4 to 6 line items, compared to the 15 to 25 line items for grocery store accounts.
(3) Allows for delivery to single location remote from parking area.

INFORMATION USED BY CASE AND COMPANY TO DETERMINE
TYPE OF SERVICE AND APPROPRIATE WHOLESALE DELIVERY TIME STANDARDS -
BORDEN'S O'HARE BRANCH WHOLESALE ROUTE CUSTOMERS - MARCH, 1966

BORDEN CUSTOMER	CONTRACT CX 62	TESTIMONY OF STORE OPERATOR	STIPULATION OF 3/1/74	TESTIMONY OF J. J. PERGLER: MEANING OF ROUTE BOOK NOTATIONS "CHECK & PACK"	"PACK"	"DROP"	NONE INDICATED DESCRIBED J.J.P.	DELIVERIES PER WK. - ROUTE BK. 6	5	12	TYPE OF SERVICE DESCRIBED LIMITED	FULL SERVICE	TYPE OF SERVICE ASSUMED TYPICAL NON STORE	COST DETERMINED FROM DETAIL ANALYSIS	AVERAGE FACTORS
86 A & P STORES	X							86			X-86			14X	72X
MAYFAIR FOODS		X						1				X 1		X	
JAMES COX		X						1				X 1		X	
CARDINAL STORE			X					1				X 1			X
BILL'S MARKET #194			X					1				X 1			X
GENE'S FOOD SHOP			X						1			X 1			X
SPOT LITE MARKET			X					1				X 1			X
THERESA CRISPINO			X					1				X 1			X
BRUNO MALEPA			X					1				X 1			X
EDWARD TRUTY			X					1				X 1			X
BILL'S MARKET #2			X					1				X 1			X
CONGRESS FOODS				X				1				X 1		X	
MR. CENTRAL					X			1				X 1		X	
MISCICKA'S FOODS					X			1				X 1		X	
JOS. MICHALOWSKI					X			1				X 1			X
GREENVIEW FRUIT					X			1				X 1			X
STRICKLAND'S #256							X	1				X 1		X	
ROBERT BATTALI					X			1				X 1			X
EDWARD MARSZAICK					X			1				X 1			X
FOREST FOOD MART					X			1				X 1			X
STRICKLAND'S #159				X				1				X 1			X
FIOCH BROS.					X			1				X 1		X	
JOS. BERLIN & SONS					X			1				X 1			X
BLANCHE'S FOODS					X			1				X 1			X
BARNEY TRAINOR					X			1				X 1			X
PETERSON'S FOODS					X			1				X 1			X
JOE MILECKI					X			1				X 1			X
MADISON LA VEIGNE					X			1				X 1			X
BEL PARK FOODS							X	1				X 1		X	
SUB-TOTAL - CUSTOMERS NAMED IN COMPLAINT						1		113	1		86	28		22	92
GROCERY STORE CUSTOMERS NOT NAMED IN COMPLAINT					37	17		54	4	1	17	42		11	45
SCHOOL CUSTOMERS NOT NAMED IN COMPLAINT													X 39	3	36
OTHER NON-STORE CUSTOMERS NOT NAMED IN COMPLAINT						—		—	—	—	—	—	X 22	4	13
SUB-TOTAL - GROCERY STORE CUSTOMERS						18		167	5	1	103	70	61	33	140
SUB-TOTAL - NON-STORE CUSTOMERS														7	54
TOTAL - ALL O'HARE BRANCH CUSTOMERS														40	194

5717

ANALYSIS OF O'HARE BRANC
NON-A&P STORES, ROUTES 3

Customer I Allegedly Injured Stores		Book #	&Page #	2 Weeks End 3/19/66 Number of Deliveries	Number of Points	Number Cases Total
Stricklands	#256	18	18/19	12	1,761.00	67.22
Stricklands	#139	3	13	12	2,146.00	89.16
Mr. Central	#203	13	21	4	1,628.00	70.03
Madison Food	#212	18	3	12	2,550.50	112.77
Mayfair	#107	3	6	12	5,192.00	236.46
Misickas Food	#139	3	15	12	3,055.75	141.03
Congress Foods	#75	18	14	12	1,932.75	87.44
Jim's Grocery (1)	#903	18	15	12	4,593.50	200.07

5718

(1) Data for the other 20 Allegedly Injured Customers will be found in CX 183 C & D (revised) and

H ROUTE BOOKS
-W, 13-W, 18-W

Number Cases Glass	Total S's/ 2 wks.	Month's Total Dollars	Cases Per Delivery	% Glass Cases	$ Value/Point 2Wk. Period	Points Per Case
	559.05	1,162.93	5.60	---	.3175	26.20
11.25	591.25	1,370.82	7.43	12.62	.2755	24.07
17.75	462.74	3,694.63	17.51	25.35	.2533	23.26
36.50	731.90	1,580.71	9.40	32.37	.2870	22.62
91.50	1,343.71	3,056.25	19.71	38.70	.2368	21.94
43.25	839.14	1,854.04	11.73	30.67	.2746	21.67
26.50	519.80	1,135.48	7.29	30.31	.2690	22.10
53.00	1,235.44	2,661.91	16.67	26.49	.2656	22.96

n SALEX 202 A-1

A&P STORE SUMMARY
CHICAGO & SUBURBS - 5 WEEKS ENDING 4/02/6

PRICE AND DISCOUNT ANALYSIS

WEEK ENDING		List $'s	Cost $'s	Contract Pricing Points	Total Retail Value Billing Extens.	Identical Borden Item @ Pvt. L. Cost
3/5/66	Private Label Items	48,689.22	30,383.29	182,437		$ 21,366.92
	Identical Borden Items	33,610.69	23,484.92	175,753		
	Sub Total #1	82,299.91	54,368.21	358,190		52,250.21
	Borden Items - Dif. Container	18,843.20	13,151.98			13,151.98
	Sub Total #2 (1+3) Borden	52,453.97	36,636.90			
	Borden Only Items	7,365.35	5,159.81			5,159.81
	Sub Total - All Borden Items	59,820.32	41,796.71	222,853		18,311.
	Total - All Items	108,509.54	72,680.00	405,290	$102,688.06	70,562.00
3/12	Private Label Items	49,476.90	31,387.10	185,311		49,476.90
	Identical Borden Items	32,928.89	23,425.61	173,959		21,284.25
	Sub Total #1	82,405.79	54,839.71	359,270		52,671.35
	Borden Items - Dif. Container	18,400.9I	12,843.22			12,843.22
	Sub Total #2	51,329.80	36,268.83			
	Borden Only Items	9,634.03	6,425.63			6,425.63
	Sub Total - All Borden Items	60,963.83	42,694.46	225,084		19,268.85
	Total All Items	110,440.73	74,081.56	410,395	105,200.59	71,940.20
3/19	Private Label Items	48,283.72	30,627.66	180,986		30,627.66
	Identical Borden Items	29,680.95	23,606.01	173,311		21,460.77
	Sub Total #1	77,964.20	54,233.67	354,297		52,087.53
	Borden Items - Dif. Container	18,082.31	12,620.83			12,620.83
	Sub Total #2 Borden	47,763.26	36,226.84			
	A&P Total					
	Borden Only Items	9,107.27	6,112.87			6,112.87
	Sub Total All Borden Items	56,870.53	42,339.71			18,733.70
	Total All Items	105,154.25	72,967.37	408,033	103,429.78	70,821.23
3/26	Private Label Items	49,442.67	31,361.75	183,512		31,361.75
	Identical Borden Items	34,706.46	24,230.40	179,060		22,010.89
	Sub Total #1	84,149.13	55,592.15	362,572		53,372.64
	Borden Items - Dif. Container	18,757.09	13,091.84			13,091.84
	Sub Total #2 Borden	53,463.55	37,322.24			
	Borden Only Items	8,057.47	5,565.65			5,565.65
	Sub Total, All Borden Items	61,521.02	42,887.89			18,657.49
	Total All Items	110,963.69	74,249.64	413,229	104,976.42	72,030.13
4/02	Private Label Items	49,100.67	31,149.37	183,900		31,149.37
	Identical Borden Items	34,341.56	24,176.74	169,987		21,973.98
	Sub Total #1	83,422.23	55,326.11	353,887		53,123.35
	Borden Items - Dif. Container	18,301.37	12,773.65			12,773.65
	Sub Total #2 Borden	52,642.93	36,950.39			
	Borden Only Items	9,766.63	6,497.95			6,497.95
	Sub Total All Borden	62,409.56	43,448.34			19,271.60
	Total All Items	111,490.23	74,597.71	415,350	105,972.32	72,394.95
5 Week	Total Actual Pvt. Label	$244,993.18	$155,409.17	916,146		
5 Week	Total Potential Pvt. Label			1,788,216 = 87.09% of 2,053,297 poi		

ATTACHMENTS: 1) Billing Summaries, 3/5/66 - 4/02/66 2) page 7 - A&P 66

5720

SUMMARY OF A&P SALES
CHICAGO & SUBURBS - 4/02/66

	5 Week Total - $ Values		
	Value At List Price	Actual Cost (A) As Purchased	Minimum (B) Potential Cost
Private Label Items	244,993.18	155,409.17	155,409.17
Identical Borden Items	165,268.55	118,923.68	108,096.81
Sub Total #1	410,241.73	274,332.85	263,505.98
Borden Items - Dif. Container	92,384.96	64,481.52	64,481.52
Sub Total #2			
Borden Only Items	43,931.75	29,761.91	29,761.91
Sub Total - All Borden Items	B136,316.71		
	A301,585.26	213,167.11	94,242.53
Total All Items	546,558.44	368,576.28	357,748.51

		% Distribution Of $ Values			
		Cost	Disct.	Cost	Disct.
Private Label Items	100.00	(1)63.43	36.57	63.44	36.56
Identical Borden Items	100.00	71.96	28.04	65.41	34.59
Sub Total #1	100.00	66.87	33.13	64.23	35.77
Borden Items - Dif. Container	100.00	69.80	30.20	69.80	30.20
Sub Total #2 Borden					
A&P Total					
Borden Only Items	100.00	67.75	32.25	67.75	32.25
Sub Total All Borden Items	100.00	70.68	29.32	69.13	30.87
Total All Items	100.00	(2)67.44	32.56	65.45	34.55

Private Label Items	44.83%
Identical Borden Items	30.23%
Sub Total #1	75.06%
Borden Items - Dif. Container	16.90%
Sub Total #2 Borden	8.04%
Borden Only Items	
Sub Total, All Borden Items	100.00%
Total All Items	

(1) $155,409.17 ÷ $244,993.18 = 63.43%
(2) $368,576.28 ÷ $546,558.44 = 67.44%

Average Value per Private Label point = $244,993.18 ÷ 916,146 = $.2674
Average Value per point of all products = $546,558.44 ÷ 2,053,297 = $.2662

VOLUME DELIVERED, 14 A&P STORES

ON O'HARE ROUTES 4W, 10W + 19W, 2 WEEKS ENDED 3/19/66

	Private Label		Borden Label		Total		Points/Case				% Glass Cases		% Glass Cases
							Actual Private Label	Potential Private Label	Actual Borden Label	Potential Borden Label	Actual Borden Label	Potential Borden Label	Total
	Points	Cases	Points	Cases	Points	Cases							
Homo-Paper, Gallon	9,236	384.83	---	---	9,236	384.83							
½ Gallon	16,444	685.17	17,460	727.50	33,904	1,412.67							
Qt.	4,556	189.83	1,719	154.96	6,275	344.79							
Sub Total	30,236	1,259.83	21,179	882.46	51,415	2,142.29							
2% (Golden Del) ½ Gal.	2,080	86.67	924	38.50	3,004	125.17							
Fort. Skim ½ Gal.	1,929	80.33	950	39.58	2,878	119.91							
Qt.	1,136	47.33	452	18.83	1,588	66.16							
Buttermilk ½ Gal.	1,194	49.75	1,090	45.42	2,284	95.17							
" Qt.	871	36.29	430	17.92	1,301	54.21							
Choc. Milk Qt.	340	14.17	272	11.33	612	25.50							
Half & Half Pint	2,325	55.36	2,781	66.21	5,106	121.57							
Wh. Cream ½ Pint	404	6.12	182	2.76	586	8.88							
8 Item Sub Total	10,278	376.02	7,081	240.55	17,359	616.57							
11 Item Sub Total	40,514	1,635.85	28,260	1,123.01	68,774	2,758.86	24.77	24.93					
												672.0	
Homo-Glass Gallon	---	---	10,752	672.00	10,752	672.00							
Sub Total (Lines 15+17)	40,514	1,635.85	39,012	1,795.01	79,526	3,430.86							
												159.0	
2% (Golden Del) Glass Gal.			2,544	159.00	2,544	159.00							
Half & Half-Paper Qt.			116	2.42	116	2.42							
Sour Cream - 16 oz. Pint			978	17.46	978	17.46							
" " 8 oz. ½ Pint			1,030	19.07	1,030	19.07							
" Half & Half Pint			656	15.62	656	15.62							
Sour Cream Dips 8 oz.			338	6.26	338	6.26							
Yogurt			591	10.94	591	10.94							
Shakes ½ Pint			52.75	3.20	52.75	3.20							
Sub Total (Lines 19-26)	---	---	6,305.75	233.97	6,305.75	233.97							
Triple Whip 8 oz.			285	23.75	285	23.75							
Wake Up Pt.			200	4.76	200	4.76							
Dry Chs. 12			213	7.89	213	7.89							
Choco. Skim ½ Gal.			768	32.00	768	32.00							
Choco. ½ Pint Handi-Paks			99.50	6.03	99.50	6.03							
Total - Lines 10-35	40,514	1,635.85	46,883.25	2,103.41	87,397.25	3,739.26			22.29		39.51%	831.0 980.40	
												84.86%	
Potential Borden Only					18,623.25	980.40				19.00			22.22%

5721

SUMMARY OF POINT VOLUME FOR A&P STORES
2 WEEKS ENDING 3/17/66 - 12 DELIVERIES

LINE	STORE #	1	52	08	09	33	135	87	37	134	77	26	79	22	84	24	TOTAL
	ROUTE BOOK #	4.06	4.07	4.09	4.11	4.17	10.05	10.07	10.20	10.22	10.77	10.04	19.07	19.10	19.18	19.15	
	A&P LABEL										540	480	600	192	1748		9,220
1	Homo.-Paper, Gal.	272	816	1064	336	200	384	1192	1260	144	576	1272	936	-	1224		16,444
2	, ½ Gal.	288	720	2404	1536	384	1608	1344	3672	480	264	208	144	-	184		4,225
3	, Qt.	312	192	588	720	84	352	372	864	192	1300	2040	1680	192	3156		30,230
	Sub-Total	872	1728	4056	2592	668	2344	2908	5804	816							
5	2%-(Golden Del)										144	132	84	-	-		2,080
6	½ Gal.	136	176	312	276	40	270	228	66	216	316	156	84	-	-		1,920
7	Fars.Whim ½ Gal.	136	180	304	208	58	146	192	82	76	152	84	24	-	-		1,136
8	Qt.	88	108	96	178	38	108	132	107	54	88	12	-	-	84		1,164
9	Buttermilk, ½ Gal.	64	76	140	82	40	32	258	288	30	66	-	-	-	-		871
10	Qt.	44	114	77	44	30	31	164	288	13	27	12	-	-	-		340
11	Choco. Milk Qt.	20	49	39	18	14	15	94	39	13	136	24	108	-	84		2,325
12	½ & ½ Pt.	192	304	267	254	5	265	391	242	53	64	36	12	-	-		401
13	Wh. Cream ½ Pt.	32	28	36	18	16	69	41	5	47	993	456	312	-	168		10,278
14	8 Item Sub-Total	669	1035	1271	1078	241	936	1500	1117	502							
15	11 Item Sub-Total	1541	2763	5327	3670	909	3280	4408	6921	1318	2373	2496	1992	192	3324		40,514
16	TOTAL A&P POINTS FROM COMPUTER	1541	2763	5327	3670	909	3280	4408	6921	1318	2373	2496	1992	192	3324		40,514
17	AVE. POINTS/DELIVERY (LINE 16 ÷ 12)	128.4	230.0	443.9	305.82	75.7	273.0	367.3	576.7	109.82	197.7	207.99	165.99	16.00	276.99		241.15

5722

5723

SUMMARY OF POINT VOLUME FOR A&P STORES
(BORDEN LABEL, AND PRIVATE LABEL MILK PRODUCTS)

LINE	STORE #	1	52	08	09	33	135	87	37	134	77	26	79	22	84	
	ROUTE #	4.06	4.09	4.10	4.12	4.18	18.06	18.08	18.21	18.23	18.25	19.03	19.06	19.09	19.17	TOTALS
	BORDEN LABEL															
1	Homo.-Paper, Gal.															
2	" ½ Gal.	1296	2368			792	384	2628		600	1776	1464	2232	1368	2552	17,460
3	" Qt.		600			240	144	480		252	276	396	480	360	491	2,719
4	Sub-Total	1296	2968	-0-	-0-	1032	528	3108	-0-	852	2052	1860	2712	1728	3043	21,179
5	2%-(Golden Del)															
6	½ Gal.															
7	Fort. Skim ½ Gal.															
8	Qt.				8					116						
9	Buttermilk ½ Gal.									94		216	228	132	232	924
10	Qt.									70		216	228	120	284	952
11	Choco. Milk Qt.		72							22	528	108	108	68	98	452
12	½ & ½ Pint								24	22		84	96	60	300	1,090
13	Wh. Cream ½ Pint					180	106	24		10		96	100	48	140	430
14	8 Item Sub-Total	-0-	72	-0-	8	180	106	24	24	175	318	24	66	16	84	272
15	11 Item Sub-Total	1296	3040	-0-	8	1212	634	3132	24	509	6	558	564	252	604	2,781
16										852	2376	1338	1440	36	46	162
17	Homo-Glass, Gal.	176	752	840	224	272	600	1480	1320	1361	2904	3198	4160	32	1788	7,081
	Sub-Total													2460	4831	28,260
18	(Lines 15 & 17)	1472	3792	848	232	1484	1322	4620	1352	1461	632	528	1552	592	1572	10,752
	2%-(Golden Del)										3536	3726	5712	3052	6403	39,012
19	Glass, Gal.		144	408	48	32		384								
20	½ & ½-Paper, Qt.								84	32	296		288	240	704	2,544
2	Sour Cream-16 Oz.Pt.	50	30	56	6	52	42	82	70	48	68	132	104	116	114	116
22	" 8 Oz.½Pt.	63	46	60	46	36	60	78	42	54	70	108	168	80	119	978
23	" ½&½ Pt.	26	26	53	60	16	54	34	13	20	39	66	66	100	83	1,039
24	" Dips-8 Oz.	9	14	31	17	5	24	65	9	7	26	48	36	12	35	655
25	Yogurt	50	23	103	49	44		34	42	40	32	48	58	14	54	338
26	Shakes ½ Pt.		10.50	20.25	4.75	4.50		11.75			1					591
	Sub-Total															52.75
27	(Lines 19-26)	198	301.50	731.25	230.75	189.50	180	688.75	260	201	532	402	720	562	1109	6,305.75
28																
29	Triple Whip-8 Oz.	16	24	4	3			60			24	24				
30	Make Up Pt.	18	13	25	11	4		11	54	16	6	64	24		36	285
31	Dry Chs. 12						213							8	40	230
32						16	38	120	62	22	56	132	24	60	180	213
33	Choco.Skim-½ Gal.	58														768
34	Choco.-½ Pt.							15.50	30.50			24			29.50	99.50
35	Handi-Paks															
36																
37	TOTAL BORDEN															
38	LABEL POINTS	1762	4130.50	1608.25	476.75	1693.50	1753	5515.25	1758.50	1700	4154	4372	6480	3682	7797.50	46,803.25
39																
40	COMPUTER				476.75	1693.50	1753	5515.25	1758.50	1700	4154					

SUMMARY OF DIFFERENCES IN MARKETING
COST AND DIFFERENCE IN PRICES
BORDEN O'HARE BRANCH MARCH 1966
VS CUSTOMER BORDEN LABEL

A & P PRIVATE LABEL ONLY

ALLEGEDLY INJURED CUSTOMER	NET DISCRIMINATION IN FAVOR OF A & P CUSTOMER
MR. CENTRAL	- .018409
MAYFAIR FOODS	- .030871
JAMES COX	- .015822
MISICKA'S FOODS	- .017533
JOS. MICHALOWSKI	- .018157
CARDINAL STORES	- .014534
MADISON LAVEIGNE	- .013954
BEL PARK FOODS	- .024092
GREENVIEW FRUIT	- .014254
STRICKLAND'S #159	- .026015
ROBERT BATTALI	- .021615
EDWARD MARZAICK	- .008630
BILL'S MARKET #194	- .029881
GENE'S FOOD SHOP	- .035685
SPOT LITE MARKET	- .024132
THERESA CRISPINO	- .024552
FOREST FOOD MART	- .017474
STRICKLAND'S #256	- .040818
CONGRESS FOOD	- .027703
FLOOM BROS	- .017437
JOS. BERLIN & SON	- .011655
BRUNO NALEPA	- .010982
BLANCHE'S FOODS	- .017419
EDWARD TRUTY	- .017257
BARNEY TRAINOR	- .039922
BILL'S MARKET #002	- .044280
PETERSON'S FOODS	- .014873
JOE MILECKI	- .040996

SUMMARY OF DIFFERENCES IN MARKETING
COST AND DIFFERENCE IN PRICES
BORDEN O'HARE BRANCH MARCH 1966
A & P TOTAL VS CUSTOMER BORDEN LABEL

ALLEGEDLY INJURED CUSTOMER	NET DISCRIMINATION IN FAVOR OF A & P CUSTOMER
MR. CENTRAL	— .026500
MAYFAIR FOODS	— .038961
JAMES COX	— .023912
MISICKA'S FOODS	— .025623
JOS. MICHALOWSKI	— .026247
CARDINAL STORES	— .022624
MADISON LAVEIGNE	— .022044
BEL PARK FOODS	— .032183
GREENVIEW FRUIT	— .022704
STRICKLAND'S #159	— .034105
ROBERT BATTALI	— .029705
EDWARD MARZAICK	— .016720
BILL'S MARKET #194	— .037971
GENE'S FOOD SHOP	— .043775
SPOT LITE MARKET	— .032222
THERESA CRISPINO	— .032643
FOREST FOOD MART	— .025564
STRICKLAND'S #256	— .048908
CONGRESS FOOD	— .035793
FLOOM BROS	— .025527
JOS. BERLIN & SON	— .019746
BRUNO NALEPA	— .019072
BLANCHE'S FOODS	— .025509
EDWARD TRUTY	— .025347
BARNEY TRAINOR	— .048012
BILL'S MARKET #002	— .052370
PETERSON'S FOODS	— .022963
JOE MILECKI	— .049086

OVERVIEW OF DISCRIMINATION/JUSTIF
A&P VS. ALLEGEDLY DISCRIMINAT
O'HARE BRANCH, MARCH 19

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES P.L. ITEMS ONLY A&P	MR. CENTR
TRUCK LOADING:	.004916	.005244
PHYSICAL DELIVERY:	.019291	.037281
BRANCH CLERICAL COST:	.001052	.001505
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.070406
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.003715
TOTAL MARKETING COST:	.026603	.074121
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.047518
AVERAGE LIST PRICE PER POINT:	.267400	.283800
AVERAGE % DISCOUNT PER POINT:	36.57%	24.20%
VALUE OF DISCOUNT PER POINT:	.097738	.068691
DISCOUNT PER POINT LESS THAN A&P:		.029109
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .018409
NET DISCRIMINATION IN FAVOR OF:		- .018409

5726

(1) A&P was compared to EACH of the 'complaint' customers, under tw
[illegible] in this display - MR. CENTRAL

USTIFICATION ANALYSIS.
MINATED CUSTOMERS.
CH 1966. (1)

ASES OF LY CENTRAL	BASED ON ARP PURCHASES OF TOTAL PVT. L. AND BRD. LABEL ARP	MR. CENTRAL
005244	.005210	.005244
037281	.020887	.037291
001505	.001643	.001505
001044	.000000	.001044
016036	.000000	.016036
000666	.000400	.000666
008630	.000000	.008630
070406	.028141	.070406
003715	.001485	.003715
074121	.029626	.074121
047518		.044495
283900	.256200	.283900
4.20%	32.56%	24.20%
069680	.026675	.069680
029109		.014994
018409		- .026500
018409		- .026500

nder two methods. Customer used for illustrative

OVERVIEW OF DISCRIMINATION/JUSTIFIC
A&P VS. ALLEGEDLY DISCRIMINATED
O'HARE BRANCH, MARCH 1966

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	MAYFAIR FOO
TRUCK LOADING:	.004913	.005552
PHYSICAL DELIVERY:	.019291	.040145
BRANCH CLERICAL COST:	.001062	.001659
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.073732
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.003890
TOTAL MARKETING COST:	.026603	.077622
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.051019
AVERAGE LIST PRICE PER POINT:	.267400	.258800
AVERAGE % DISCOUNT PER POINT:	36.57%	30.00%
VALUE OF DISCOUNT PER POINT:	.097788	.077640
DISCOUNT PER POINT LESS THAN A&P:		.020148
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .030871
NET DISCRIMINATION IN FAVOR OF:		- .030871

(1) A&P was compared to EACH of the 'complaint' customers, under two m

ATION ANALYSIS,
CUSTOMERS.
(1)

	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRD. LABEL	
OS	A&P	MAYFAIR FOODS
	.005210	.005552
	.020887	.040145
	.001643	.001659
	.000000	.001044
	.000000	.016036
	.000400	.000666
	.000000	.008630
	.028141	.073732
	.001485	.003890
	.029626	.077622
		.047996
	.266200	.259800
	32.56%	30.00%
	.096675	.077640
		.009035
		- .038961
		- .038961

5727

thods. Customer used for illustrative

OVERVIEW OF DISCRIMINATION/JUSTIFICAT
A&P VS. ALLEGEDLY DISCRIMINATED C
O'HARE BRANCH, MARCH 1966.

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	JAMES COX
TRUCK LOADING:	.004916	.005310
PHYSICAL DELIVERY:	.019291	.041127
BRANCH CLERICAL COST:	.001062	.001984
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.074797
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.003946
TOTAL MARKETING COST:	.026603	.078744
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.052141
AVERAGE LIST PRICE PER POINT:	.267400	.269600
AVERAGE % DISCOUNT PER POINT:	36.57%	22.80%
VALUE OF DISCOUNT PER POINT:	.097798	.061469
DISCOUNT PER POINT LESS THAN A&P:		.036319
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .015822
NET DISCRIMINATION IN FAVOR OF:		- .015822

5728

(1) A&P was compared to EACH of the 'complaint' customers, under two m

JUSTIFICATION ANALYSIS,
RIMINATED CUSTOMERS,
ARCH 1966. (1)

CHASES OF ONLY MES COX	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL A&P	JAMES COX
.005310	.005210	.005310
.041127	.020887	.041127
.001984	.001643	.001984
.001044	.000000	.001044
.016036	.000000	.016036
.000666	.000400	.000666
.008630	.000000	.008630
.074797	.028141	.074797
.003946	.001485	.003946
.078744	.029626	.078744
.052141		.049118
.269600	.266200	.269600
22.80%	32.56%	22.80%
.061469	.036575	.061469
.036319		.025206
.015822		- .023912
.015822		- .023912

under two methods. Customer used for illustrative

ACCO® BUSINESS FORMS, INC., NO. FORM 1313 PRINTED IN U.S.A. 22"

OVERVIEW OF DISCRIMINATION/JUSTIFICATION A
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOM
O'HARE BRANCH, MARCH 1965. (1)

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	MISICKA'S FOODS
TRUCK LOADING:	.004916	.005626
PHYSICAL DELIVERY:	.019291	.047740
BRANCH CLERICAL COST:	.001062	.002901
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.082644
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004360
TOTAL MARKETING COST:	.026603	.087004
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.060401
AVERAGE LIST PRICE PER POINT:	.267400	.274600
AVERAGE % DISCOUNT PER POINT:	36.57%	20.00%
VALUE OF DISCOUNT PER POINT:	.097799	.054920
DISCOUNT PER POINT LESS THAN A&P:		.042868
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .017533
NET DISCRIMINATION IN FAVOR OF:		- .017533

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. purposes in this display - MISICKA'S FOODS

ICATION ANALYSIS,
ED CUSTOMERS,
65. (1)

OF FOODS	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND UNBRD. LABEL A&P	MISICKA'S FOODS
	.005210	.005626
	.020887	.047740
	.001643	.002901
	.000770	.001044
	.000000	.016036
	.000359	.000566
	.000000	.009630
	.028141	.082644
	.001485	.004360
	.029626	.087004
		.057378
	.266200	.274600
	32.55%	20.90%
	.096575	.054920
		.031755
		- .025623
		- .025623

o methods. Customer used for illustrative

5729

OVERVIEW OF DISCRIMINATION/JUSTIFICA
A&P VS. ALLEGEDLY DISCRIMINATED
DITARE BRANCH, MARCH 1966.

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.I.. ITEMS ONLY A&P	JOS. MICHALO
TRUCK LOADING:	.004915	.006478
PHYSICAL DELIVERY:	.019291	.050312
BRANCH CLERICAL COST:	.001062	.002570
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000266
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.085736
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004523
TOTAL MARKETING COST:	.026603	.090260
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.063657
AVERAGE LIST PRICE PER POINT:	.267400	.243200
AVERAGE % DISCOUNT PER POINT:	36.57%	21.50%
VALUE OF DISCOUNT PER POINT:	.097783	.052288
DISCOUNT PER POINT LESS THAN A&P:		.045500
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .018157
NET DISCRIMINATION IN FAVOR OF:		- .018157

5730

(1) A&P was compared to EACH of the 'complaint' customers, under two t
purposes in this display - JOS. MICHALOWSKI

STIFICATION ANALYSIS,
INATED CUSTOMERS,
T 1966. (I)

SES OF Y MICHALOWSKI	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRD. LABEL A&P	BOS. MICHALOWSKI
6478	.005210	.005478
0312	.020887	.020312
2570	.001643	.002570
1044	.000000	.001044
6036	.000000	.016036
0566	.000333	.000566
8630	.000000	.008630
5736	.028141	.095736
4523	.001485	.004523
0260	.029626	.090260
3657		.060634
3200	.256200	.243200
50%	32.56%	21.50%
2288	.036675	.052288
5500		.033387
8157		- .026247
8157		- .026247

r two methods. Customer used for illustrative

OVERVIEW OF DISCRIMINATION/JUSTIFI
A&P VS. ALLEGEDLY DISCRIMINATE
O'HARE BRANCH, MARCH 196

BASED ON A&P PURCHASES O
P.L. ITEMS ONLY

MARKETING COST ELEMENTS	A&P	CARDINAL ST
TRUCK LOADING:	.004913	.005433
PHYSICAL DELIVERY:	.019291	.045874
BRANCH CLERICAL COST:	.001062	.003074
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.080757
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004261
TOTAL MARKETING COST:	.026603	.085018
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.058415
AVERAGE LIST PRICE PER POINT:	.267400	.256700
AVERAGE % DISCOUNT PER POINT:	36.57%	21.00%
VALUE OF DISCOUNT PER POINT:	.097789	.053907
DISCOUNT PER POINT LESS THAN A&P:		.043881
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .014534
NET DISCRIMINATION IN FAVOR OF:		- .014534

(1) A&P was compared to EACH of the "complaint" customers, under two
[illegible] - CARDINAL STORES

CATION ANALYSIS,
) CUSTOMERS,
3. (1)

F	BASED ON ARP PURCHASES OF TOTAL PVT. L. AND BRAND. LABEL	
TORES	ARP	CARDINAL STORES
	.055210	.055433
	.020887	.043874
	.001643	.003074
	.000190	.001044
	.000390	.015036
	.000490	.000666
	.000090	.009530
	.028141	.090757
	.001485	.004261
	.029626	.093018
		.055392
	.266200	.255700
	32.56%	21.00%
	.036575	.053007
		.032768
		- .022624
		- .022624

methods. Customer used for illustrative 44

5731

OVERVIEW OF DISCRIMINATION/JUSTIFIC
A&P VS. ALLEGEDLY DISCRIMINATED
O'HARE BRANCH, MARCH 1966.

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	MADISON LAVE
TRUCK LOADING:	.004913	.005390
PHYSICAL DELIVERY:	.019291	.040744
BRANCH CLERICAL COST:	.001052	.003557
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.085067
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004488
TOTAL MARKETING COST:	.026603	.089555
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.062952
AVERAGE LIST PRICE PER POINT:	.267400	.287000
AVERAGE % DISCOUNT PER POINT:	36.57%	17.00%
VALUE OF DISCOUNT PER POINT:	.097788	.048790
DISCOUNT PER POINT LESS THAN A&P:		.048998
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .013954
NET DISCRIMINATION IN FAVOR OF:		- .013954

5732

(1) A&P was compared to EACH of the 'complaint' customers, under two m
purposes in this display - MADISON LAVEIGNE

JUSTIFICATION ATALYSIS.
RIMINATED CUSTOMERS.
ARCH 1966. (1)

CHASES OF ILY DISON LAVEIGNE	BASED ON A&P TOTAL PVT. L. A&P	PURCHASES OF AND PRIV. LABEL MADISON LAVEIGNE
.005390	.005210	.005390
.049744	.020887	.049744
.003557	.001643	.003557
.001044	.000000	.001044
.016036	.000000	.016036
.000666	.000400	.000666
.008630	.000000	.008630
.035067	.028141	.035067
.004488	.001485	.004488
.039555	.029626	.039555
.062952		.059929
.287000	.256200	.287000
17.00%	32.56%	17.00%
.048700	.036575	.048700
.048998		.037885
.013954		- .022044
.013954		- .022044

der two methods. Customer used for illustrative

OVERVIEW OF DISCRIMINATION/JUSTIFI
A&P VS. ALLEGEDLY DISCRIMINATE
SQUARE BRANCH, MARCH 196

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES O P.L. ITEMS ONLY A&P	BEL PARK F
TRUCK LOADING:	.004916	.005114
PHYSICAL DELIVERY:	.019291	.049325
BRANCH CLERICAL COST:	.001062	.003960
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.084775
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004473
TOTAL MARKETING COST:	.026603	.089248
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.062645
AVERAGE LIST PRICE PER POINT:	.267400	1.291800
AVERAGE % DISCOUNT PER POINT:	36.57%	20.30%
VALUE OF DISCOUNT PER POINT:	.097789	.059235
DISCOUNT PER POINT LESS THAN A&P:		.038553
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .024092
NET DISCRIMINATION IN FAVOR OF:		- .024092

(1) A&P was compared to EACH of the 'complaint' customers, under two purposes in this display - BEL PARK FOODS

CATION ANALYSIS,
CUSTOMERS,
. (1)

	BASED ON A&P PURCHASES OF TOTAL PVT. L. & STORE BRDS. LABEL	
ODS	A&P	BEL PARK FOODS
	.005114	.005114
	.020887	.042325
	.001643	.003960
	.000000	.001644
	.000000	.010036
	.000400	.001666
	.000000	.003630
	.028141	.064775
	.001485	.004473
	.029626	.069245
		.059622
	.266200	.297800
	32.56%	20.30%
	.096675	.059235
		.027439
		- .032183 -
		- .032183

methods. Customer used for illustrative

5733
RADIO PATENTS CORP., INC. NO. YORK, N.Y.
PRINTED IN U.S.A.

OVERVIEW OF DISCRIMINATION/JUSTIFIC
A&P VS. ALLEGEDLY DISCRIMINATED
DUNARE BRANCH, MARCH 1965

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	GREENVIEW F
TRUCK LOADING:	.004916	.004650
PHYSICAL DELIVERY:	.019291	.044739
BRANCH CLERICAL COST:	.001062	.004026
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.079791
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004210
TOTAL MARKETING COST:	.026603	.084001
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.057398
AVERAGE LIST PRICE PER POINT:	.267400	.297600
AVERAGE % DISCOUNT PER POINT:	35.57%	19.00%
VALUE OF DISCOUNT PER POINT:	.097799	.056544
DISCOUNT PER POINT LESS THAN A&P:		.043144
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .014254
NET DISCRIMINATION IN FAVOR OF:		- .014254

5734

(1) A&P was compared to EACH of the 'complaint' customers, under two
purposes in this display - GREENVIEW FRUIT

/JUSTIFICATION ANALYSIS,
RIMINATED CUSTOMERS,
ARCH 1965. (1)

CHASES OF ONLY EENVIEW FRUIT	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND NUMB. LABEL A&P	GREENVIEW FRUIT
.004650	.005210	.004650
.044739	.020887	.044739
.004026	.001643	.004026
.001044	.000000	.001044
.016036	.000000	.016036
.000666	.000000	.000666
.008630	.000000	.008630
.079791	.028141	.079791
.004210	.001485	.004210
.084001	.029626	.084001
.057398		.054375
.287600	.256200	.287600
19.00%	32.56%	19.00%
.054544	.035575	.054544
.043144		.032031
.014254		- .022704
.014254		- .022704

nder two methods. Customer used for illustrative

OVERVIEW OF DISCRIMINATION/JUSTIFI
A&P VS. ALLEGEDLY DISCRIMINATE
O'HARE BRANCH, MARCH 196

BASED ON A&P PURCHASES O
P.L. ITEMS ONLY

MARKETING COST ELEMENTS	A&P	STRICKLAND
TRUCK LOADING:	.004913	.005065
PHYSICAL DELIVERY:	.019291	.047300
BRANCH CLERICAL COST:	.001062	.003937
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.082679
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004362
TOTAL MARKETING COST:	.026603	.087041
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.060438
AVERAGE LIST PRICE PER POINT:	.267400	.275500
AVERAGE % DISCOUNT PER POINT:	36.57%	23.00%
VALUE OF DISCOUNT PER POINT:	.097799	.063365
DISCOUNT PER POINT LESS THAN A&P:		.034423
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .026015
NET DISCRIMINATION IN FAVOR OF:		- .026015

(1) A&P was compared to EACH of the 'complaint' customers, under two purposes in this display - STRICKLAND'S #159

CATION ANALYSIS,
) CUSTOMERS.
6. (1)

	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL	
S #159	A&P	STRICKLAND'S #159
	.005210	.005065
	.020887	.047300
	.001643	.003937
	.000000	.001044
	.000000	.015036
	.000400	.000666
	.000000	.009530
	.028141	.082679
	.001485	.004362
	.029626	.087041
		.057415
	.266200	.275500
	32.56%	23.00%
	.086675	.063365
		.023310
		- .034105
		- .034105

methods. Customer used for illustrative

5735
CHECK MARK BUSINESS FORMS
FORM 133
PRINTED IN U.S.A.

OVERVIEW OF DISCRIMINATION/JUSTIFICA
A&P VS. ALLEGEDLY DISCRIMINATED
O'HARE BRANCH, MARCH 1966.

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	ROBERT BATTA
TRUCK LOADING:	.004916	.006541
PHYSICAL DELIVERY:	.019291	.056329
BRANCH CLERICAL COST:	.001062	.003384
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.092630
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004887
TOTAL MARKETING COST:	.026603	.097517
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.070914
AVERAGE LIST PRICE PER POINT:	.267400	.230900
AVERAGE % DISCOUNT PER POINT:	36.57%	21.00%
VALUE OF DISCOUNT PER POINT:	.097789	.048489
DISCOUNT PER POINT LESS THAN A&P:		.049299
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .021615
NET DISCRIMINATION IN FAVOR OF:		- .021615

5736

(1) A&P was compared to EACH of the 'complaint' customers, under two me

/JUSTIFICATION ANALYSIS,
RIMINATED CUSTOMERS,
ARCH 1966. (T)

CHASES OF ONLY BERT BATTALI	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL A&P	ROBERT BATTALI
.006541	.005210	.006541
.056329	.020887	.056329
.003384	.001643	.003384
.001044	.000000	.001044
.016036	.000000	.016036
.000666	.000400	.000666
.008630	.000000	.008630
.092630	.028141	.092630
.004887	.001485	.004887
.097517	.029626	.097517
.070914		.067891
.230900	.246200	.230900
21.00%	32.56%	21.00%
.048489	.036375	.043459
.049299		.038186
.021615		- .029705
.021615		- .029705

der two methods. Customer used for illustrative

ANCHOR BUSINESS FORMS, INC., NYC
FORM 1313
PRINTED IN U.S.A.
22-

OVERVIEW OF DISCRIMINATION/JUSTIFIC
A&P VS. ALLEGEDLY DISCRIMINATE
O'HARE BRANCH, MARCH 196

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	EDWARD MARZ
TRUCK LOADING:	.004816	.005778
PHYSICAL DELIVERY:	.019291	.054151
BRANCH CLERICAL COST:	.001062	.003939
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.090244
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004761
TOTAL MARKETING COST:	.026603	.095005
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.068402
AVERAGE LIST PRICE PER POINT:	.267400	.264000
AVERAGE % DISCOUNT PER POINT:	36.57%	14.40%
VALUE OF DISCOUNT PER POINT:	.097798	.038016
DISCOUNT PER POINT LESS THAN A&P:		.059772
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .008630
NET DISCRIMINATION IN FAVOR OF:		- .008630

(1) A&P was compared to EACH of the 'complaint' customers, under two purposes in this display - EDWARD MARZAICK

ATION ANALYSIS,
CUSTOMERS,
. (1)

AICK	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRD. LABEL A&P	BOWARD WARZAICK
	.005210	.005778
	.020887	.054151
	.001643	.003939
	.000000	.001044
	.000000	.016036
	.000410	.000666
	.000000	.003630
	.028141	.090244
	.001485	.004761
	.029626	.095005
		.065379
	.236200	.264000
	32.55%	14.40%
	.096675	.033016
		.049659
		- .016720
		- .016720

nethods. Customer used for illustrative

5737
BUSINESS FORMS, INC. HO
PRINTED IN U.S.A.
22"

OVERVIEW OF DISCRIMINATION/JUSTIFICA
A&P VS. ALLEGEDLY DISCRIMINATED
DUNARE BRANCH, MARCH 1966.

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	BILL'S MARKE
TRUCK LOADING:	.004914	.004954
PHYSICAL DELIVERY:	.019291	.046513
BRANCH CLERICAL COST:	.001062	.004105
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.081949
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004324
TOTAL MARKETING COST:	.026603	.086272
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.059669
AVERAGE LIST PRICE PER POINT:	.267400	.272000
AVERAGE % DISCOUNT PER POINT:	36.57%	25.00%
VALUE OF DISCOUNT PER POINT:	.097788	.068000
DISCOUNT PER POINT LESS THAN A&P:		.029788
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .029881
NET DISCRIMINATION IN FAVOR OF:		- .029881

5738

(1) A&P was compared to EACH of the 'complaint' customers, under two
purposes in this display - BILL'S MARKET #194

(R) JUSTIFICATION ANALYSIS,
SCRIMINATED CUSTOMERS,
MARCH 1966. (1)

PURCHASES OF S ONLY BILL'S MARKET #194	BASED ON A&P PURCHASES OF TOTAL SVC. L. AND GOOD. LABEL A&P	BILL'S MARKET #194
.004954	.005210	.004954
.046513	.020887	.046513
.004105	.001643	.004105
.001044	.001050	.001044
.018036	.018000	.018036
.000666	.000400	.000666
.008630	.008300	.008630
.081949	.028141	.081949
.004324	.001485	.004324
.036272	.029626	.036272
.059669		.056646
.272000	.236200	.272000
25.00%	32.564	25.00%
.068000	.036575	.068000
.029788		.018575
- .029881		- .037971
- .029881		- .037971

under two methods. Customer used for illustrative

ENGEL BUSINESS FORMS, INC. OH 1(800) 1313 PRINTED IN U.S.A. 22"

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
DOWNARE BRANCH, MARCH 1966. (1)

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY		BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL	
	A&P	GENE'S FOOD SHOP	A&P	GENE'S FOOD SHOP
TRUCK LOADING:	.004913	.005621	.005210	.005621
PHYSICAL DELIVERY:	.019291	.049598	.020877	.049598
BRANCH CLERICAL COST:	.001042	.003443	.001643	.003443
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000566	.000000	.000566
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.085039	.028141	.085039
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004487	.001485	.004487
TOTAL MARKETING COST:	.026603	.089525	.029626	.089525
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.062922		.059899
AVERAGE LIST PRICE PER POINT:	.267400	.261300	.236200	.261300
AVERAGE % DISCOUNT PER POINT:	36.57%	27.00%	32.56%	27.00%
VALUE OF DISCOUNT PER POINT:	.097788	.070551	.076875	.070551
DISCOUNT PER POINT LESS THAN A&P:		.027237		.006324
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .035685		- .043775
NET DISCRIMINATION IN FAVOR OF:		- .035685		- .043775

5739

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - GENE'S FOOD SHOP

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
O'HARE BRANCH, MARCH 1966. (1)

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY		BASED ON A&P PURCHASES OF TOTAL PVT. L. AND NAT. LABEL	
	A&P	SPOT LITE MARKET	A&P	SPOT LITE MARKET
TRUCK LOADING:	.004915	.006695	.005210	.006695
PHYSICAL DELIVERY:	.019291	.057420	.020887	.057420
BRANCH CLERICAL COST:	.001052	.003569	.001643	.003569
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016035	.000000	.016035
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.094061	.028141	.094061
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004963	.001485	.004963
TOTAL MARKETING COST:	.026603	.099023	.029626	.099023
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.072420		.069397
AVERAGE LIST PRICE PER POINT:	.287400	.225000	.288200	.225000
AVERAGE % DISCOUNT PER POINT:	33.57%	22.00%	32.56%	22.00%
VALUE OF DISCOUNT PER POINT:	.097788	.049500	.093825	.049500
DISCOUNT PER POINT LESS THAN A&P:		.048288		.044325
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .024132		- .032222
NET DISCRIMINATION IN FAVOR OF:		- .024132		- .032222

5740

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - SPOT LITE MARKET

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS, A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS, O'HARE BRANCH, MARCH 1966. (1)

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY		BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRD. LABEL	
	A&P	THERESA CRISPINO	A&P	THERESA CRISPINO
TRUCK LOADING:	.004915	.005674	.005210	.005574
PHYSICAL DELIVERY:	.019291	.053041	.020887	.053041
BRANCH CLERICAL COST:	.001052	.004189	.001643	.004189
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000663	.000000	.000663
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.090179	.028141	.090179
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004758	.001485	.004758
TOTAL MARKETING COST:	.026603	.094937	.029626	.094937
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.068334		.065311
AVERAGE LIST PRICE PER POINT:	.267400	.260900	.268200	.260900
AVERAGE % DISCOUNT PER POINT:	36.57%	20.70%	32.56%	20.70%
VALUE OF DISCOUNT PER POINT:	.097788	.054006	.087325	.054006
DISCOUNT PER POINT LESS THAN A&P:		.043782		.033319
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .024552		- .032643
NET DISCRIMINATION IN FAVOR OF:		- .024552		- .032643

5741

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - THERESA CRISPINO

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
DYNAMO BRANCH, MARCH 1966. (1)

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY FOREST FOOD MART	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRD. LABEL A&P	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRD. LABEL FOREST FOOD MART
TRUCK LOADING:	.004916	.004823	.004910	.004823
PHYSICAL DELIVERY:	.019291	.051136	.020887	.051136
BRANCH CLERICAL COST:	.001062	.004566	.001643	.004566
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000366	.000405	.000366
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000700	.008630
SUB TOTAL:	.025270	.086901	.028141	.086901
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004585	.001485	.004585
TOTAL MARKETING COST:	.026603	.091486	.029626	.091486
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.064883		.061860
AVERAGE LIST PRICE PER POINT:	.267400	.273900	.268200	.273900
AVERAGE % DISCOUNT PER POINT:	36.57%	18.40%	32.55%	13.10%
VALUE OF DISCOUNT PER POINT:	.097789	.050379	.086575	.035896
DISCOUNT PER POINT LESS THAN A&P:		.047409		.050679
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .017474		- .025564
NET DISCRIMINATION IN FAVOR OF:		- .017474		- .025564

5742

5742

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - FOREST FOOD MART

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
O'HARE BRANCH, MARCH 1966. (1)

5743

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	STRICKLAND'S #256	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BOND. LABEL A&P	STRICKLAND'S #256
TRUCK LOADING:	.004915	.004654	.005210	.004654
PHYSICAL DELIVERY:	.019291	.051186	.020887	.051186
BRANCH CLERICAL COST:	.001062	.005348	.001643	.005348
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000400	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.087564	.028141	.087564
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004620	.001485	.004620
TOTAL MARKETING COST:	.026603	.092184	.029626	.092184
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.065581		.062558
AVERAGE LIST PRICE PER POINT:	.267400	.317500	.266200	.317500
AVERAGE % DISCOUNT PER POINT:	36.57%	23.00%	32.56%	23.00%
VALUE OF DISCOUNT PER POINT:	.097799	.073025	.086675	.073025
DISCOUNT PER POINT LESS THAN A&P:		.024763		.013650
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .040818		- .048908
NET DISCRIMINATION IN FAVOR OF:		- .040818		- .048908

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - STRICKLAND'S #256

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
O'HARE BRANCH, MARCH 1966. (1)

5744

5744

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	CONGRESS FOOD	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND NON-PVT. LABEL A&P	CONGRESS FOOD
TRUCK LOADING:	.004916	.005517	.005210	.005517
PHYSICAL DELIVERY:	.019291	.055556	.020887	.055556
BRANCH CLERICAL COST:	.001062	.004641	.001643	.004641
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000400	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.092090	.028141	.092090
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004859	.001485	.004859
TOTAL MARKETING COST:	.026603	.096949	.029626	.096949
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.070346		.067323
AVERAGE LIST PRICE PER POINT:	.267400	.269000	.266200	.269000
AVERAGE % DISCOUNT PER POINT:	36.57%	20.50%	32.56%	20.50%
VALUE OF DISCOUNT PER POINT:	.097799	.055145	.086675	.055145
DISCOUNT PER POINT LESS THAN A&P:		.042643		.031530
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .027703		- .035793
NET DISCRIMINATION IN FAVOR OF:		- .027703		- .035793

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - CONGRESS FOOD

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
O'HARE BRANCH, MARCH 1966. (1)

5745

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY FLOOM BROS	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL A&P	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL FLOOM BROS
TRUCK LOADING:	.004914	.005195	.005210	.005195
PHYSICAL DELIVERY:	.019291	.054726	.020887	.054726
BRANCH CLERICAL COST:	.001062	.004792	.001643	.004792
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.013036	.000000	.013036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.091089	.028141	.091089
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004806	.001485	.004806
TOTAL MARKETING COST:	.026603	.095894	.029626	.095894
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.069291		.066268
AVERAGE LIST PRICE PER POINT:	.267400	.270200	.256200	.270200
AVERAGE % DISCOUNT PER POINT:	36.57%	17.00%	32.56%	17.00%
VALUE OF DISCOUNT PER POINT:	.097799	.045934	.096575	.045934
DISCOUNT PER POINT LESS THAN A&P:		.051854		.040741
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .017437		- .025527
NET DISCRIMINATION IN FAVOR OF:		- .017437		- .025527

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - FLOOM BROS

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
O'HARE BRANCH, MARCH 1966. (1)

5746

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY JOS. BERLIN & SON	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRND. LABEL A&P	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRND. LABEL JOS. BERLIN & SON
TRUCK LOADING:	.004916	.005059	.005210	.005059
PHYSICAL DELIVERY:	.019291	.053016	.020987	.053016
BRANCH CLERICAL COST:	.001062	.005334	.001643	.005334
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000000	.000846
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.090385	.028141	.090385
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.004769	.001485	.004769
TOTAL MARKETING COST:	.026603	.095154	.029626	.095154
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.068551		.065528
AVERAGE LIST PRICE PER POINT:	.267400	.276300	.333200	.276300
AVERAGE % DISCOUNT PER POINT:	36.57%	14.80%	33.56%	14.80%
VALUE OF DISCOUNT PER POINT:	.097793	.040892	.033575	.040892
DISCOUNT PER POINT LESS THAN A&P:		.056901		.043762
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .011655		- .019746
NET DISCRIMINATION IN FAVOR OF:		- .011655		- .019746

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - JOS. BERLIN & SON

5746

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
DONARE BRANCH, MARCH 1966. (1)

5747

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	BRUNO MALEPA	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL A&P	BRUNO MALEPA
TRUCK LOADING:	.004913	.006115	.005210	.006115
PHYSICAL DELIVERY:	.019291	.060356	.020887	.060356
BRANCH CLERICAL COST:	.001042	.004792	.001643	.004792
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000400	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.097939	.028141	.097939
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.005167	.001485	.005167
TOTAL MARKETING COST:	.026603	.103107	.029626	.103107
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.076504		.073481
AVERAGE LIST PRICE PER POINT:	.267400	.249200	.266200	.249200
AVERAGE % DISCOUNT PER POINT:	36.57%	13.00%	32.53%	13.00%
VALUE OF DISCOUNT PER POINT:	.097788	.032266	.086575	.032266
DISCOUNT PER POINT LESS THAN A&P:		.065522		.054309
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .010982		- .019072
NET DISCRIMINATION IN FAVOR OF:		- .010982		- .019072

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - BRUNO MALEPA

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
O'HARE BRANCH, MARCH 1966. (1)

5748

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY BLANCHE'S FOODS	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL A&P	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL BLANCHE'S FOODS
TRUCK LOADING:	.004916	.006298	.005210	.006298
PHYSICAL DELIVERY:	.019291	.033367	.020887	.033367
BRANCH CLERICAL COST:	.001062	.005082	.001643	.005082
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.015036	.000000	.015036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.009530
SUB TOTAL:	.025270	.101113	.028141	.101113
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.005335	.001485	.005335
TOTAL MARKETING COST:	.026603	.106447	.029626	.106447
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.079844		.076821
AVERAGE LIST PRICE PER POINT:	.267400	.250800	.268200	.250800
AVERAGE % DISCOUNT PER POINT:	33.57%	14.10%	32.55%	14.10%
VALUE OF DISCOUNT PER POINT:	.097799	.035363	.086575	.035363
DISCOUNT PER POINT LESS THAN A&P:		.062425		.051312
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .017419		- .025509
NET DISCRIMINATION IN FAVOR OF:		- .017419		- .025509

5748

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - BLANCHE'S FOODS

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
DELIVERY BRANCH, MARCH 1966. (1)

5249

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY		BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BORD. LABEL	
	A&P	EDWARD TRUTY	A&P	EDWARD TRUTY
TRUCK LOADING:	.004913	.006111	.005210	.006111
PHYSICAL DELIVERY:	.019291	.060766	.020887	.060766
BRANCH CLERICAL COST:	.001062	.004951	.001643	.004951
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.098205	.028141	.098205
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.005181	.001485	.005181
TOTAL MARKETING COST:	.026603	.103387	.029626	.103387
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.076784		.073761
AVERAGE LIST PRICE PER POINT:	.267400	.243700	.266200	.243700
AVERAGE % DISCOUNT PER POINT:	36.57%	15.70%	32.56%	15.70%
VALUE OF DISCOUNT PER POINT:	.097798	.038261	.086575	.038261
DISCOUNT PER POINT LESS THAN A&P:		.059527		.048314
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .017257		- .025347
NET DISCRIMINATION IN FAVOR OF:		- .017257		- .025347

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - EDWARD TRUTY

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS, A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS, O'HARE BRANCH, MARCH 1966. (1)

5750

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY		BASED ON A&P PURCHASES OF TOTAL PVT. L. AND PROD. LABEL	
	A&P	BARNEY TRAINOR	A&P	BARNEY TRAINOR
TRUCK LOADING:	.004916	.005572	.005210	.005572
PHYSICAL DELIVERY:	.019291	.051379	.020887	.051379
BRANCH CLERICAL COST:	.001042	.005406	.001643	.005406
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000421	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.002630	.000000	.002630
SUB TOTAL:	.025270	.088933	.028141	.088933
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.005220	.001485	.005220
TOTAL MARKETING COST:	.026603	.104152	.029626	.104152
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.077549		.074526
AVERAGE LIST PRICE PER POINT:	.267400	.266200	.266150	.266200
AVERAGE % DISCOUNT PER POINT:	36.57%	22.60%	32.55%	22.60%
VALUE OF DISCOUNT PER POINT:	.097783	.060161	.086575	.060161
DISCOUNT PER POINT LESS THAN A&P:		.037627		.026514
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .039922		- .048012
NET DISCRIMINATION IN FAVOR OF:		- .039922		- .048012

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - BARNEY TRAINOR

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS, A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS, O'HARE BRANCH, MARCH 1963. (1)

5751

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	BILL'S MARKET #002	BASED ON A&P PURCHASES OF TOTAL PVT. L. AND STD. LABEL A&P	BILL'S MARKET #002
TRUCK LOADING:	.004916	.006595	.005210	.006595
PHYSICAL DELIVERY:	.019291	.058982	.020887	.058982
BRANCH CLERICAL COST:	.001062	.005865	.011643	.005865
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016038	.000000	.016038
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.006630	.000000	.006630
SUB TOTAL:	.025270	.096718	.028141	.096718
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.005103	.001485	.005103
TOTAL MARKETING COST:	.026603	.101821	.029626	.101821
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.075218		.072195
AVERAGE LIST PRICE PER POINT:	.267400	.267400	.267400	.267400
AVERAGE % DISCOUNT PER POINT:	36.57%	25.00%	32.56%	25.00%
VALUE OF DISCOUNT PER POINT:	.097789	.066850	.096975	.066850
DISCOUNT PER POINT LESS THAN A&P:		.030938		.030125
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .044280		- .052370
NET DISCRIMINATION IN FAVOR OF:		- .044280		- .052370

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - BILL'S MARKET #002

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS. 5752
A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
O'HARE BRANCH, MARCH 1968. (1)

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY		BASED ON A&P PURCHASES OF TOTAL PVT. L. A&P TOM. LABEL	
	A&P	PETERSON'S FOODS	A&P	PETERSON'S FOODS
TRUCK LOADING:	.004915	.004958	.005210	.004958
PHYSICAL DELIVERY:	.019291	.059591	.020887	.059591
BRANCH CLERICAL COST:	.001062	.006266	.001643	.006266
PRODUCT WASTE:	.000000	.001044	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.018036	.000000	.018036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666	.000400	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630	.000000	.008630
SUB TOTAL:	.025270	.097091	.028141	.097091
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.005123	.001485	.005123
TOTAL MARKETING COST:	.026603	.102214	.029626	.102214
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.075611		.072588
AVERAGE LIST PRICE PER POINT:	.267400	.285000	.256200	.285000
AVERAGE % DISCOUNT PER POINT:	36.57%	13.00%	32.53%	13.00%
VALUE OF DISCOUNT PER POINT:	.097789	.037050	.096575	.037050
DISCOUNT PER POINT LESS THAN A&P:		.060738		.049625
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .014873		- .022963
NET DISCRIMINATION IN FAVOR OF:		- .014873		- .022963

b/52

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Customer used for illustrative purposes in this display - PETERSON'S FOODS

OVERVIEW OF DISCRIMINATION/JUSTIFICATION ANALYSIS A&P VS. ALLEGEDLY DISCRIMINATED CUSTOMERS, O'HARE BRANCH, MARCH 1966. (1)

MARKETING COST ELEMENTS	BASED ON A&P PURCHASES OF P.L. ITEMS ONLY A&P	JOE MILECKI
TRUCK LOADING:	.004916	.006301
PHYSICAL DELIVERY:	.019291	.069319
BRANCH CLERICAL COST:	.001062	.006222
PRODUCT WASTE:	.000000	.001044
BRANCH SELLING EXPENSE:	.000000	.016036
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000666
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.008630
SUB TOTAL:	.025270	.108217
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.276%:	.001333	.005710
TOTAL MARKETING COST:	.026603	.113927
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.087324
AVERAGE LIST PRICE PER POINT:	.267400	.257300
AVERAGE % DISCOUNT PER POINT:	36.57%	20.00%
VALUE OF DISCOUNT PER POINT:	.097788	.051460
DISCOUNT PER POINT LESS THAN A&P:		.046328
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .040996
NET DISCRIMINATION IN FAVOR OF:		- .040996

(1) A&P was compared to EACH of the 'complaint' customers, under two methods. Cust
purposes in this display - JOE MILECKI

N OF DISCRIMINATION/JUSTIFICATION ANALYSIS,
VS. ALLEGEDLY DISCRIMINATED CUSTOMERS,
O'HARE BRANCH, MARCH 1966. (1)

5753

BASED ON A&P PURCHASES OF P.L. ITEMS ONLY		BASED ON A&P PURCHASES OF TOTAL PVT. L. AND BRD. LABEL	
A&P	JOE MILECKI	A&P	JOE MILECKI
.004916	.006301	.005210	.006301
.019291	.069319	.020887	.069319
.001062	.006222	.001643	.006222
.000000	.001044	.000000	.001044
.000000	.016036	.000000	.016036
.000000	.000666	.000400	.000666
.000000	.008630	.000000	.008630
.025270	.108217	.028141	.108217
.001333	.005710	.001485	.005710
.026603	.113927	.029626	.113927
	.087324		.084301
.267400	.257300	.266200	.257300
36.57%	20.00%	32.56%	20.00%
.097788	.051460	.086675	.051460
	.046328		.035215
	- .040996		- .049086
	- .040996		- .049086

aint' customers, under two methods. Customer used for illustrative

5753
ACCO PRODUCTS INC. CHI
FORM 1213
PRINTED IN U.S.A.

CONSTANT VALUES USED IN COMPUTER PROGRAMS - MARKETING COST C
A&P VS. COMPLAINT CU

O'HARE,

DEFINITION	COMMON VALUE, ALL PROGRAMS	COMPLAINT CUSTOMERS
Average list price per point		.2733(1)
Deliveries per month (unless exception)	27	
Average points per case		22.72(1)
Proportion glass		.2641(1)
Variable min/case - pre-ordered limited service	1.058	
Variable min/case - full service, display case and cooler	1.947	
Variable min/case - full service, one location only	1.902	
Variable min/case - full service - special condition	DIRECT ENTRY	
FIXED MIN/STOP - LIMITED SERVICE	5.21	
FIXED MIN/STOP - LIMITED SERVICE - route bookkeeping	DIRECT ENTRY	
FIXED MIN/STOP - FULL SERVICE	9.00	
FIXED MIN/STOP - FULL SERVICE - special condition	DIRECT ENTRY	
LOADING COST/CASE - O'HARE		0.121924
LOADING COST/CASE - HAMMOND		
CLERICAL COST/DELIVERY - O'HARE TOTAL		0.725563
CLERICAL COST/DELIVERY - HAMMOND		
COST OF RETURNS/POINT - O'HARE		0.001044
COST OF RETURNS/POINT - HAMMOND		
SELLING COST PER POINT - O'HARE		0.016036
SELLING COST PER POINT - HAMMOND		

5/54

Not used in final submission in RA&PX233.
41.25% of 5.21 MIN. See RA&PX233, P. 8, Col. 2, Line 23.
SEE RA&PX233, P. 11.

ER PROGRAMS - MARKETING COST COMPARISONS AND PRICE COMPARISONS -
P VS. COMPLAINT CUSTOMERS

O'HARE, MARCH, 1966

COMMON VALUE, ALL PROGRAMS	COMPLAINT CUSTOMERS	A&P PRIVATE LABEL ONLY	A&P TOTAL BORDEN & PVT LBL
	.2733(1)		
27	22.72(1)		
	.2641(1)		
1.058			
1.947			
1.902			
DIRECT ENTRY			
5.21		2.149125(2)	
DIRECT ENTRY			
9.00			
DIRECT ENTRY			
	0.121924	0.121924	0.121924
E TOTAL	0.725563	0.210050(3)	0.725563
ND			
	0.001044	.0000	.0000
D			
E	0.016036	.0000	.0000
ND			

&PX233.
, P. 8, Col. 2, Line 23.

O'HARE

CODE	DEFINITION	COMMON VALUE, ALL PROGRAMS	COMPLAINT CUSTOMERS
K			
21	ADVERTISING COST PER POINT - O'HARE		0.000666
22	ADVERTISING COST PER POINT - HAMMOND		
23	MERCHANDISING COST PER POINT - O'HARE		0.008630
24	MERCHANDISING COST PER POINT - HAMMOND		
25	% DISCOUNT ON ACTUAL PRIVATE LABEL - O'HARE		
26	CREDIT AND COLLECTION EXPENSE - HAMMOND		
Y3	COST PER ROUTE MINUTE - O'HARE (SOLVERSON)		.22604 (1)
Z3	COST PER ROUTE MINUTE - HAMMOND (SOLVERSON)		
29	% DISCOUNT ON ACTUAL TOTAL PURCHASES - O'HARE		
30	COST PER SERVING MINUTE - O'HARE		0.360214
31	COST PER SERVING MINUTE - HAMMOND		
32	% G&A OF ALL OTHER MARKETING COST - O'HARE		5.276%
33	% G&A OF ALL OTHER MARKETING COST - HAMMOND		

O'HARE, MARCH, 1966

	COMMON VALUE, ALL PROGRAMS	COMPLAINT CUSTOMERS	A&P PRIVATE LABEL ONLY	A&P TOTAL BORDEN & PVT LBL
PER POINT - O'HARE		0.000666	.0000	.0004
PER POINT - HAMMOND				
ST PER POINT - O'HARE		0.008630	.0000	.0000
ST PER POINT - HAMMOND				
UAL PRIVATE LABEL - O'HARE			36.57	
TION EXPENSE - HAMMOND				
NUTE - O'HARE (SOLVERSON)		.22604 (1)		
NUTE - HAMMOND (SOLVERSON)				
UAL TOTAL PURCHASES - O'HARE				32.56
MINUTE - O'HARE		0.360214	0.360214	0.360214
MINUTE - HAMMOND				
R MARKETING COST - O'HARE		5.276%	5.276%	5.276%
R MARKETING COST - HAMMOND				

5755

CHARGED BY BORDEN

5756

INFORMATION USED IN PREPARATION OF DATA STATEMENT INCLUDED IN O'HARE COMPUTER PROGRAMS

PROGRAM ELEMENT*		(1)	(2)	(4)	(6)	(8)	(9)	(10)	(11)	(23)
STORE #	BORDEN CUSTOMER STORE NAME (STUDIED IN DETAIL)	$'s PURCH MARCH 1966	LIST PRICE PER POINT	DEL/ STORES PER MONTH	PER CASE	% CASES GLASS	VARIABLE MIN/CASE EX-CLUDING GLASS	COL-LECTIONS PER MONTH	FIXED MIN/STOP	CLERICAL COST DELIVER
203	MR. CENTRAL	3694.63	.2838		23.25	25.35		0		
107	MAYFAIR FOOD	3056.25	.2588		21.96	38.70		4		
903	JAMES COX	2661.91	.2696		22.96	26.49		27		
139	HISCICKA'S	1854.04	.2746		21.67	30.67		27		
52	JOS. MICHALOWSKI	1853.77	.2432		18.82	68.62		4		
97	CARDINAL STORE	1636.18	.2567		22.44	36.68		4		
212	MADISON LaVEIGNE	1580.71	.2870		22.62	32.37		27		
11	BEL PARK FOODS	1443.43	.2918		23.84	6.39		22		
228	GREENVIEW FRUITS	1399.29	.2876		26.22	0.00		0		
159	STRICKLAND'S	1370.82	.2755		24.07	12.62		4		
138	ROBERT BATTALI	1336.70	.2309		18.64	70.67		27		
133	EDWARD MARSZIAK	1313.03	.2640		21.10	42.84		27		
194	BILL'S MARKET	1297.92	.2720		24.61	8.92	K-7=1.902	2		
125	GENE'S FOOD SHOP	1266.40	.2613	23	21.69	42.38	K-7=1.902	23		
149	SPOT LITE MARKET	1235.05	.2250		18.21	76.40		27		
191	THERESA CRISPINO	1220.22	.2609		21.49	35.74		27		
30	FOREST FOOD MARKET	1174.73	.2738		25.28	00.00		27		
256	STRICKLAND'S	1162.93	.3175		26.20	0		4		
75	CONGRESS FOOD	1135.48	.2690		22.10	30.31		23		
187	FLOOM BROS.	1104.55	.2702		23.47	18.92		27		
140	JOS. BERLIN & SON	1014.86	.2763		24.10	11.13		4		
246	BRUNO NALEPA	1014.57	.2482		19.94	51.49		27		
44	BLANCHE'S FOODS	966.99	.2508		19.39	62.37		27		
199	EDWARD TRUTY	964.18	.2437		19.95	58.44	K-7=1.902	27		
231	BARNEY TRAINOR	930.31	.2662		21.88	36.74		27		
2	BILL'S MARKET	893.24	.2674		21.79	40.35		4		
94	PETERSON FOODS	890.97	.2850		25.10	000		24		
221	JOE MILECKI	810.16	.2573		19.35	64.30		27		
	A&P PRIVATE LABEL	-				.0.0	K-5=1.058	0		K-9=2.14925
	A&P TOTAL	-					K-5=1.058	0		K-9=5.21 .725563
K VALUE WHERE NO ENTRY APPEARS		-	K-1= .2773(1)	K-2=27	K-3= 22.72(1)	K-4= 26.41(1)	K-6=1.947	27		K-11=9.00 .725563
DATA SOURCE - COMPLAINT CUSTOMERS		CX 183 C&D	(2)		(2)			STIP.		
	- A&P	NOT REQUIRED								

* PROGRAM ELEMENTS NOT LISTED ARE COMPUTATIONS OR STORAGE ELEMENTS WITHIN THE PROGRAM

(1) Not used in final submission in RA&PX 233.
(2) Source RA&PX 233, P. 31 for stores #256, 159, 203, 212, 107, 139, 75 and 903. Source for other stores is RA&PX 202 A-T.

Revision of RA&PX 212.

5757

DISTRIBUTION OF TRUCK LOADING EXPENSE

O'Hare Branch, March 1966

1. Reference: RA&PX 72, Location 723, Account 037, Attachment 2, RA&PX 181, RA&PX 201, RA&PX 202

2. Allocate the loading expense on the basis of point values

	Point Value	% of Total	Expense Allocated
Regular Wholesale	1,820,720(1)	38.58%	$10,322.58
Vendor	1,073,939(2)	22.76	6,089.73
Bulk Wholesale	1,329,835(1)	28.18	7,539.92
Retail	494,375(3)	10.48	2,804.06
	4,718,869	100.00%	$26,756.29(4)

Cost per case loaded on regular wholesale

$$= \frac{\$10,322.58}{84,664} = \$.121924 \text{ instead of } \$.1362$$

Cost per point = cost per case ÷ points per case

(1) RA&PX 76, 3/31/66
(2) RA&PX 233, P. 11
(3) RA&PX 77, 3/31/66, 875 route days x 565 points/day
(4) RA&PX 72, Location 723, Account 037 = $26,756.29

Revision of RA&PX 228A

Case and Company Hammond Analysis

PREFACE

This exhibit, RA&PX 234, is an analysis and comparison, prepared by Case and Company, of Borden's cost of serving 5 allegedly injured customers selected by Complaint Counsel, Burger's Food Market, Model Food Center, Wallies Market, Wilco Food Center and Joseph Tittle & Sons (4 locations), on Borden's Hammond Branch in October 1969 and of the cost of serving A&P stores on that same branch in that same period. The difference between Borden's cost of serving A&P and its cost of serving each of the allegedly injured customers is compared with the difference between Borden's price to A&P and its price to each of those customers.

The analysis shows that in each case, Borden's cost of serving A&P was less than its cost of serving the non-A&P customer. In each case, this difference in Borden's cost was greater than the difference between the price charged A&P and the price charged the non-A&P customer, resulting in a net discrimination in favor of the non-A&P customer.

This exhibit contains one copy of, or a revision of, each page in RA&PX 185-196 prepared by Case and Company. A summary of the results of the analysis and comparison appears at page 1 of this exhibit. A separate summary of the extent of over-justification of difference in price above A&P private label price by reason of higher marketing cost to serve Tittle is set out on page 2 for each of the 4 Tittle stores and for the 4 Tittle stores aggregated. The details of the cost elements and prices for A&P and each of the non-A&P customers appear at pages 3 through 10 of this exhibit. The underlying source documents included in RA&PX 185-196 and relied on in the preparation of this exhibit, are not reproduced here. Each page in this exhibit which corresponds to the pages in RA&PX 185-196 has been revised, however, to identify the source documents by reference to their exhibit numbers where the source documents have been received in evidence.

The cross reference index behind this Preface indicates each page within RA&PX 185-196 to which each page in RA&PX 234 corresponds, and states the reasons for each revision resulting in a difference between the

RA&PX 234

original page and the corresponding page in this exhibit.

The calculations contained in RA&PX 234 were determined by use of the same computational steps used in the preparation of RA&PX 185-196 except that the Hammond Truck loading cost per point was recalculated to reflect a change in the number of cases loaded; eleven days of the time of Assistant Foreman Boge were reallocated from store routes to canteen routes; the Hammond Branch clerical costs were recomputed for complaint customers on the basis of their purchases of equivalent private label items only; delivery costs for each of the complaint customers were re-calculated for equivalent private label items on the same basis as delivery costs to A&P for private label items; and .63 minutes per stop were added to A&P Hammond deliveries for unnecessary route bookkeeping. The effects on the original study of these reallocations and revised methods of procedure were shown in RA&PX 219,220 and 223-227. The results shown in those exhibits are still valid and the differences resulting in the cost study from the use of the alternate method of calculation or allocation shown in the exhibit are still correct, although they may be off by 1 or 2% as a result of the numerical changes made in RA&PX 234. The calculations in RA&PX 234 have also been changed from those made in RA&PX 185-196 to the extent that the new calculations are carried out to 6 decimal places, whereas the calculations in RA&PX 185-196 were carried out to only 4 decimal places.

Included at the rear of this exhibit, are revisions of RA&PX 183, 184 and 229 which were changed as a result of the revisions to RA&PX 185-196 made in this exhibit. Also included at the rear of this exhibit are those pages prepared by Case and Company which are unique to RA&PX 186-196. All of these pages are the same as the corresponding pages appearing in RA&PX 186-196, except that data not used in this calculation were eliminated from the revised pages included in this exhibit. There are no changes in any of the data printed on the original pages with the exception of the "Detailed Recapitulation of Invoices, Two Weeks Ended 10/18/69, Borden Customer Wilco Food Center," RA&PX 234, p. 105, which has been revised to correct for a posting error in the quantity of half gallons and half pints of chocolate skim milk delivered and to substitute a revised unit price, which was recalculated to reflect the amount of rebate received by Wilco.

RALPX 234 PAGE #	185	186	187	188	189	190	191	192	193	194	195
1	1	-	-	-	-	-	-	-	-	-	-
2	2	-	-	-	-	-	-	1	-	-	-
3-9	3-9	-	-	-	1	1	1	[illegible]	1	1	1
10	10	-	1	2	-	-	-	5	-	-	-
11	11	-	3	3	11	12	11	-	12	11	11
12	12	-	-	-	-	-	-	-	-	-	-
13	18	-	-	-	12	13	12	-	13	[illegible]	12
14	19	-	-	-	13	14	13	-	[illegible]	[illegible]	13
15	20	2	-	-	14	15	14	-	[illegible]	[illegible]	14
16	22	-	-	-	15	16	15	-	16	[illegible]	15
17	22	-	-	-	16	17	16	-	17	16	16
18	23	-	-	-	-	-	-	-	-	[illegible]	-

5760

[illegible] REFERENCE SHEET

189	190	191	1-3	173	154	165	166	Reason for Change
-	-	-	-	-	-	-	-	Reflect carry-forward of revisions in RAEPX 834.
-	-	-	1	-	-	-	-	Reflect carry-forward of revisions in RAEPX 834.
1	1	1	-	1	1	1	1	Reflect carry-forward of revisions in RAEPX 834.
-	-	-	5	-	-	-	-	Reflect carry-forward of revisions in RAEPX 834.
11	12	11	-	12	11	11	11	Correction for Wilco Feed to indicate limited service. Correction for end to [illegible] to indicate [illegible] collections per month. Correction for Mi-Is to indicate computer constant M-8. Identification of Castleberry or Lmon Corners as source for Millers and Wilco.
-	-	-	-	-	-	-	-	Correction for Line 3 to indicate allowing of 3 in-stops to client. Revision of headings for greater clarity.
12	13	12	-	13	12	12	12	Reflect carry-forward of revisions in RAEPX 834. Revision of format for greater clarity.
13	14	13	-	14	13	13	13	Revision of format for greater clarity.
14	15	14	-	15	14	14	14	Revision of format for greater clarity.
15	16	15	-	16	15	15	15	Reflect the inclusion of a sub-total in the Section entitled "Mail for Full Service" and a revision of the "Total - Full Service" time in the "Fixed Time Per Stop" Section.
16	17	16	-	17	16	16	16	No change.
-	-	-	-	-	-	-	-	Reflect carry-forward of revised delivery time calculations on 3 store routes due to corrections on RAEPX 834,P.13

CROSS REFERENCE INDEX

RALPX 234 Page #	185	186	187	188	189	190	191	192	193	194	195	196	Reason for Change
19	24,143		-	-	-	-	-	-	-	-	-	-	Pilot carry-forward of all corrections to recapitulations of invoices for stores on 3 store routes, RALPX 234, pp. 19-70.
20	27		-	-	17	17	17	-	17	17	17	17	Pilot carry-forward of corrections from pages 21 through 32. Insertion of "Points Per Case" line. [illegible] pallets & summary for only those 12 ALP stores on 3 store routes.
21-28	[illegible]	3	-	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	18-29	Pilot carry-forward of corrections from pages 21 - 28, 29--5. [illegible] Ct.'s [illegible] Each [illegible] of this group [illegible] [illegible] [illegible], including the 12 ALP stores on the 3 [illegible] routes, store #187 on which route #2 and store #191 in Valparaiso.
33-48	42-55	5	10	11	-	-	-	-	-	-		-	[illegible] Stores [illegible] Ct.'s [illegible]
49-55	84-90	-	89	12	2	2	-	-	2	2		2	[illegible] Division of Allied Holdings for obvious.

[illegible] to correct a [illegible] error [illegible] Commissioner [illegible] Division [illegible] original [illegible].

iv

BEST COPY AVAILABLE

Sheet 234	185	166	167	163	163	159	161	162	167	161	172	165	Remarks (as Sheet)
2[illegible]	51	-	-	-	-	-		-	-	-	-	-	[illegible] of [illegible] [illegible] [illegible]

BEST COPY AVAILABLE

CROSS REFERENCE INDEX

	Page #	Page Ref. A&P 234	Reason for Change
RA&PX 183		92	Reflect carry-forward of revisions in RA&PX 234
RA&PX 184 and 229		93	Reflect carry-forward of revisions in RA&PX 234
RA&PX 187	14	94	Deletion of "Eq. Qts./Unit" and "Eq. Qts. Del." columns and "Price Per Eq. Qt." line. Revision of column headings for clarity.
RA&PX 188	13	95	Deletion of "Eq. Qts./Unit" and "Eq. Qts. Del." columns and "Price Per Eq. Qt." line. Revision of column headings for clarity.
RA&PX 189	3	96	Deletion of "Eq. Qts./Unit" and "Eq. Qts. Del." columns and "Price Per Eq. Qt." line. Revision of column headings for clarity.
RA&PX 190	3	97	Deletion of "Eq. Qts./Unit" and "Eq. Qts. Del." columns and "Price Per Eq. Qt." line. Revision of column headings for clarity.
RA&PX 191	3	98	Deletion of "Eq. Qts./Unit" and "Eq. Qts. Del." columns and "Price Per Eq. Qt." line. Revision of column headings for clarity.
RA&PX 192	8	99	No change
RA&PX 193	3	100	Deletion of "Eq. Qts./Unit" and "Eq. Qts. Del." columns and "Price Per Eq. Qt." line. Revision of column headings for clarity.

5764

CROSS REFERENCE INDEX

	Page#	Page Ref. A&P 234	Reason for Change
RA&PX 193	7	101	No change
RA&PX 194	3	102	Deletion of "Eq. Qts./Unit" and "Eq. Qts. Del." columns and "Price Per Eq. Qt." line. Revision of column headings for clarity.
RA&PX 194	9	103	No change
RA&PX 195	9	104	No change
RA&PX 196	3	105	Deletion of "Eq. Qts./Unit" and "Eq. Qts. Del." columns and "Price Per Eq. Qt." line. Revision of column headings for clarity. Revised to correct for a posting error in the quantity of half gallons and half pints of chocolate skim milk delivered and to substitute a revised unit price which was recalculated to reflect the amount of rebate received by Wilco.
RA&PX 196	9	106	No change

5765

SUMMARY OF DIFFERENCES IN MARKETING
COST AND DIFFERENCE IN PRICES
BORDEN HAMMOND BRANCH OCTOBER 1969
A & P PRIVATE LABEL VS CUSTOMER BORDEN LBL EQ PVT LBL

ALLEGEDLY INJURED CUSTOMER	NET DISCRIMINATION IN FAVOR OF A & P / CUSTOMER
BURGER'S FOOD MARKET HAMMOND	- .022574
MODEL FOOD CENTER HAMMOND	- .030092
JOSEPH TITTLE & SONS HIGHLAND HAMMOND	- .050063
JOSEPH TITTLE & SONS LAKE ST. HAMMOND	- .045879
JOSEPH TITTLE & SONS VILLAGE COURT GARY	- .045461
WALLIES MARKET HAMMOND	- .027285
WILCO FOOD CENTER GARY	- .013026
JOSEPH TITTLE & SONS VALPARAISO	- .009963

5766

SUMMARY - JOSEPH TITTLE &
EXTENT OF OVER-JUSTIFICATION OF DIFF
ABOVE A&P PRIVATE LABEL BY REASO
MARKETING COST TO SERVE TITTLE VS

LOCATION	A OVER JUSTIFICATION PER EQUIV. PVT. LABEL POINT	B EQUIV. PVT. LABEL POINTS, 2 WKS. END. 10/18/69	C ACTUA TOTAL F 2 WKS. 10/18/
HIGHLAND, HAMMOND	$.050063	5,378	$1,153
LAKE ST., HAMMOND	$.045879	7,199	$1,535
VILLAGE COURT, GARY	$.045461	10,050	$2,154
VALPARAISO	$.009963	23,589	$4,731
4 STORE TOTAL	$.027943*	46,216	$9,57(

* Obtained by dividing Column D Total by Column B Total

SUMMARY - JOSEPH TITTLE & SONS
EXTENT OF OVER-JUSTIFICATION OF DIFFERENCE IN PRICE
ABOVE A&P PRIVATE LABEL BY REASON OF HIGHER
MARKETING COST TO SERVE TITTLE VS. SERVING A&P

A	B	C	D=AxB	E=D÷C
OVER JUSTIFICATION PER EQUIV. PVT. LABEL POINT	EQUIV. PVT. LABEL POINTS, 2 WKS. END. 10/18/69	ACTUAL TOTAL PRICE 2 WKS. END. 10/18/69	AMOUNT OF OVER-JUSTIFICATION	% OF OVER-JUSTIFICATION
$.050063	5,378	$1,153.35	$ 269.24	23.34%
$.045879	7,199	$1,535.28	$ 330.28	21.51%
$.045461	10,050	$2,154.94	$ 456.88	21.20%
$.009963	23,589	$4,733.32	$ 235.02	4.97%
$.027943*	46,216	$9,576.89	$1,291.42	13.48%

5767

2

Column D Total by Column B Total

COMPARISON OF DIFFERENCE IN MARKETING COST PER POINT
INCURRED BY BORDEN* AND DIFFERENCE IN NET PRICES PER POINT
CHARGED BY BORDEN

A & P PRIVATE LABEL VS BURGER'S FOOD MARKET, HAMMOND

HAMMOND BRANCH – OCTOBER 1969

MARKETING COST ELEMENTS	A & P PRIVATE LABEL	BURGER'S FOOD MARKET EQ PVT LABEL
TRUCK LOADING:	.001515	.001508
PHYSICAL DELIVERY:	.022183	.036613
BRANCH CLERICAL COST:	.002260	.000899
PRODUCT WASTE:	.000000	.002575
BRANCH SELLING EXPENSE:	.000000	.023035
AVERAGE CREDIT LOSS PER POINT:	.000000	.006598
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.001401
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.002045
SUB TOTAL:	.025958	.074674
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.33667%:	.001385	.003985
TOTAL MARKETING COST:	.027344	.078659
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.051316
NET PRICE PER POINT:	.195224	.225955
PERCENT DISC. TO EQUAL A&P PRICE:		12.72%
PRICE PER POINT ABOVE A&P PRICE:		.028741
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .022574
NET DISCRIMINATION IN FAVOR OF:		- .022574

ELIVERY COST CALCULATION APPLIED CASE AND COMPANY TIME STANDARDS.

5768

COMPARISON OF DIFFERENCE IN MARKETING COST PER POINT
INCURRED BY BORDEN* AND DIFFERENCE IN NET PRICES PER POINT
CHARGED BY BORDEN

A & P PRIVATE LABEL VS MODEL FOOD CENTER, HAMMOND
HAMMOND BRANCH – OCTOBER 1969

MARKETING COST ELEMENTS	A & P PRIVATE LABEL	MODEL FOOD CENTER EQ PVT LABEL
TRUCK LOADING:	.001515	.001522
PHYSICAL DELIVERY:	.022183	.043740
BRANCH CLERICAL COST:	.002260	.004767
PRODUCT WASTE:	.000000	.002575
BRANCH SELLING EXPENSE:	.000000	.023035
AVERAGE CREDIT LOSS PER POINT:	.000000	.006598
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.001401
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.002045
SUB TOTAL:	.025958	.085683
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.33667%:	.001385	.004573
TOTAL MARKETING COST:	.027344	.090256
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.062912
NET PRICE PER POINT:	.195224	.228077
PERCENT DISC. TO EQUAL A&P PRICE:		14.39%
PRICE PER POINT ABOVE A&P PRICE:		.032820
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .030092
NET DISCRIMINATION IN FAVOR OF:		- .030092

* DELIVERY COST CALCULATION APPLIED CASE AND COMPANY TIME STANDARDS.

5769

COMPARISON OF DIFFERENCE IN MARKETING COST PER POINT
INCURRED BY BORDEN* AND DIFFERENCE IN NET PRICES PER POINT
CHARGED BY BORDEN
A & P PRIVATE LABEL VS JOSEPH TITTLE & SONS, HIGHLAND HAMMOND
HAMMOND BRANCH - OCTOBER 1969

MARKETING COST ELEMENTS	A & P PRIVATE LABEL	JOSEPH TITTLE & SONS co PVT LABEL
TRUCK LOADING:	.001515	.001535
PHYSICAL DELIVERY:	.022183	.043097
BRANCH CLERICAL COST:	.002260	.003990
PRODUCT WASTE:	.000000	.002575
BRANCH SELLING EXPENSE:	.000000	.023035
AVERAGE CREDIT LOSS PER POINT:	.000000	.006598
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.001401
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.002045
SUB TOTAL:	.025958	.084275
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.33667%:	.001385	.004498
TOTAL MARKETING COST:	.027344	.088773
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.061429
NET PRICE PER POINT:	.195224	.214457
PERCENT DISC. TO EQUAL A&P PRICE:		5.30%
PRICE PER POINT ABOVE A&P PRICE:		.011366
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .050063
NET DISCRIMINATION IN FAVOR OF:		- .050063

* DELIVERY COST CALCULATION APPLIED CASE AND COMPANY TIME STANDARDS.

5770

COMPARISON OF DIFFERENCE IN MARKETING COST PER POINT INCURRED BY BORDEN* AND DIFFERENCE IN NET PRICES PER POINT CHARGED BY BORDEN

A & P PRIVATE LABEL VS JOSEPH TITTLE & SONS, LAKE ST., HAM

HAMMOND BRANCH - OCTOBER 1969

HAMMOND

MARKETING COST ELEMENTS	A & P PRIVATE LABEL	JOSEPH TITTLE & SONS EQ PVT LABEL
TRUCK LOADING:	.001515	.001531
PHYSICAL DELIVERY:	.022183	.041062
BRANCH CLERICAL COST:	002260	.002502
PRODUCT WASTE:	.000000	.002575
BRANCH SELLING EXPENSE:	.000000	.023035
AVERAGE CREDIT LOSS PER POINT:	.000000	.006598
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.001401
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.002045
SUB TOTAL:	.025958	.080749
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.33667%:	.001385	.004309
TOTAL MARKETING COST:	.027344	.085059
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.057715
NET PRICE PER POINT:	.195224	.213263
PERCENT DISC. TO EQUAL A&P PRICE:		5.55%
PRICE PER POINT ABOVE A&P PRICE:		.011836
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .045879
NET DISCRIMINATION IN FAVOR OF:		- .045879

5771

* DELIVERY COST CALCULATION APPLIED CASE AND COMPANY TIME STANDARDS.

COMPARISON OF DIFFERENCE IN MARKETING COST PER POINT
INCURRED BY BORDEN* AND DIFFERENCE IN NET PRICES PER POINT
CHARGED BY BORDEN
A & P PRIVATE LABEL VS JOSEPH TITTLE & SONS, VILLAGE COURT GA
HAMMOND BRANCH - OCTOBER 1969

MARKETING COST ELEMENTS	A & P PRIVATE LABEL	JOSEPH TITTLE & SONS EQ PVT LABEL
TRUCK LOADING:	.001515	.001535
PHYSICAL DELIVERY:	.022183	.039538
BRANCH CLERICAL COST:	.002260	.001792
PRODUCT WASTE:	.000000	.002575
BRANCH SELLING EXPENSE:	.000000	.023035
AVERAGE CREDIT LOSS PER POINT:	.000000	.006598
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.001401
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.002045
SUB TOTAL:	.025958	.078520
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.33667%:	.001385	.004190
TOTAL MARKETING COST:	.027344	.082711
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.055367
NET PRICE PER POINT:	.195224	.214422
PERCENT DISC. TO EQUAL A&P PRICE:		4.62%
PRICE PER POINT ABOVE A&P PRICE:		.009906
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .045461
NET DISCRIMINATION IN FAVOR OF:		- .045461

* DELIVERY COST CALCULATION APPLIED CASE AND COMPANY TIME STANDARDS.

COMPARISON OF DIFFERENCE IN MARKETING COST PER POINT
INCURRED BY BORDEN* AND DIFFERENCE IN NET PRICES PER POINT
CHARGED BY BORDEN
A & P PRIVATE LABEL VS WALLIES MARKET,
HAMMOND BRANCH - OCTOBER 1969 HAMMOND

MARKETING COST ELEMENTS	A & P PRIVATE LABEL	WALLIES MARKET EQ PVT LABEL
TRUCK LOADING:	.001515	.001522
PHYSICAL DELIVERY:	.022183	.043481
BRANCH CLERICAL COST:	.002260	.004370
PRODUCT WASTE:	.000000	.002575
BRANCH SELLING EXPENSE:	.000000	.023035
AVERAGE CREDIT LOSS PER POINT:	.000000	.006598
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.001401
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.002045
SUB TOTAL:	.025958	.085026
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.33667%:	.001385	.004538
TOTAL MARKETING COST:	.027344	.089564
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.062220
NET PRICE PER POINT:	.195224	.231515
PERCENT DISC. TO EQUAL A&P PRICE:		15.09%
PRICE PER POINT ABOVE A&P PRICE:		.034936
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .027285
NET DISCRIMINATION IN FAVOR OF:		- .027285

* DELIVERY COST CALCULATION APPLIED CASE AND COMPANY TIME STANDARDS.

5773

8

COMPARISON OF DIFFERENCE IN MARKETING COST PER POINT
INCURRED BY BORDEN* AND DIFFERENCE IN NET PRICES PER POINT
CHARGED BY BORDEN

A & P PRIVATE LABEL VS WILCO FOOD CENTER

HAMMOND BRANCH - OCTOBER 1969

GARY

MARKETING COST ELEMENTS	A & P PRIVATE LABEL	WILCO FOOD CENTER EQ PVT LABEL
TRUCK LOADING:	.001515	.001516
PHYSICAL DELIVERY:	.022183	.016551
BRANCH CLERICAL COST:	.002260	.000972
PRODUCT WASTE:	.000000	.000000
BRANCH SELLING EXPENSE:	.000000	.023035
AVERAGE CREDIT LOSS PER POINT:	.000000	.006598
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.001401
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.002045
SUB TOTAL:	.025958	.052118
GENERAL SELLING AND ADMINISTRATIVE EXPENSE AT 5.33667%:	.001385	.002781
TOTAL MARKETING COST:	.027344	.054899
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.027555
NET PRICE PER POINT:	.195224	.209353
PERCENT DISC. TO EQUAL A&P PRICE:		6.94%
PRICE PER POINT ABOVE A&P PRICE:		.014529
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .013026
NET DISCRIMINATION IN FAVOR OF:		- .013026

* DELIVERY COST CALCULATION APPLIED CASE AND COMPANY TIME STANDARDS.

COMPARISON OF DIFFERENCE IN MARKETING COST PER POINT
INCURRED BY BORDEN AND DIFFERENCE IN NET PRICES PER POINT
CHARGED BY BORDEN

A & P PRIVATE LABEL VS JOSEPH TITTLE & SONS, VALPARAISO
VALPARAISO BRANCH - OCTOBER 1959

MARKETING COST ELEMENTS	A&P #341 PRIVATE LABEL	JOSEPH TITTLE & SONS ED PVT LABEL
TRUCK LOADING:	.005000	.005000
PHYSICAL DELIVERY:	.016800	.016800
BRANCH CLERICAL COST:	.004500	.004500
PRODUCT WASTE:	.000000	.000000
BRANCH SELLING EXPENSE:	.000000	.009400
CREDIT AND COLLECTION:	.000000	.008059
BORDEN LABEL ADVERTISING EXPENSE:	.000000	.000542
BORDEN LABEL MERCHANDISING EXPENSE:	.000000	.000000
SUB TOTAL:	.026300	.044301
GENERAL O.H. & DIST. ADMINISTRATIVE EXPENSE AT 8.93362%:	.002350	.003958
TOTAL MARKETING COST:	.028650	.048259
MARKETING COST PER POINT IN EXCESS OF COST TO SERVE A&P:		.019609
AVERAGE INVOICE PRICE PER POINT:	.197000	.207900
ADDITIONAL DISCOUNT OR REBATE:	.000000	.000000
NET PRICE PER POINT:	.197000	.207900
PERCENT DISC. TO EQUAL A&P PRICE:		4.64%
PRICE PER POINT ABOVE A&P PRICE:		.009647
NET DIFFERENCE IN PRICE LESS NET DIFFERENCE IN MARKETING COST:		- .009963
NET DISCRIMINATION IN FAVOR OF:		- .009963

5775

INFORMATION USED BY CASE AND COMPANY TO DETERMINE TYPE OF SERVICE AND APPROPRIATE DELIVERY TIME STANDARDS AND COSTS
BORDEN'S HAMMOND BRANCH AND DISTRIBUTOR CUSTOMERS - OCTOBER 1969

BORDEN CUSTOMER HAMMOND BRANCH SERVED ON STORE ROUTES	CONTRACT CX 62	TESTIMONY OF STORE OPERATOR	STIPULATION OF 3/1/74*	EXAMINATION OF ROUTE BOOKS FOR NOV.-DEC.'69*	TESTIMONY ROUTE MAN	TYPE OF SERVICE INDICATED LIMITED	TYPE OF SERVICE INDICATED FULL	COMPUTER PROGRAM CONSTANTS DEL/STORE PER MO.	V.MIN. CASE	E.MIN. STOP	COLLECT PER MO.
A&P - 12 Stores'	x					x		27	K-5	K-9	0
Burger's Food Market-Hammond		x					x	27	K-6	K-11	0
Model Food Center-Hammond		x					x	27	K-6	K-11	0
J. Tittle & Sons-Highland		x					x	27	K-6	K-11	0
J. Tittle & Sons-Lake St.		x					x	27	K-6	K-11	0
J. Tittle & Sons-Village Ct.,Gary		x					x	27	K-6	K-11	0
Wallie's Market-Hammond		x					x	27	K-6	K-11	0
Wilco Food Center-Gary		x				x		27	K-5	K-9	0
DeLocks			x				x	27	K-6	K-11	4
DeLocks			x				x	27	K-7	K-11	0
DeLocks			x				x	27	K-7	K-11	0
Tiebels Restaurant			x				x	27	K-7	K-11	0
K-Mart			x			x		23	K-5	K-9	0
Stop & Shop			x				x	27	K-7	K-11	0
Bantam			x				x	27	K-6	K-11	27
Hi-Low			x				x	27	K-6	K-11	27
Stan's Grocery			x				x	14	K-6	K-11	14
Jim's Marathon			x	x			x	14	K-7	K-11	0
SERVED ON MIXED CANTEEN & STORE ROUTE											
A&P #358	x			x		x		27	K-5		
DeLocks				x			x	Non-Complaint Customer-No Calculation			
VALPARAISO DISTRIBUTOR											
A&P #341	x				x			Special Program Per Testimony			
J. Tittle & Sons-Valparaiso		x			x			Special Program Per Testimony			

* Where both stipulation and route books contributed data, the facts as stated in the stipulation were applied.

5776

ANALYSIS OF HAMMOND STIPULATION RE CUSTOMER SERVICE

CUSTOMER	DELIVERIES PER WEEK	CALCULATED PER MONTH	IN-STORE LOCATIONS SERVICED	STOCK ROTATION AND REPLACE OUT-OF-DATE MERCHANDISE	REPLACEMENT INFREQUENT	REPLACE DEFECTIVE MDSE.ONLY	ORDER FURNISHED BY: DRIVER	ORDER FURNISHED BY: FROM A PHONE CALL	COLLECTION BY DRIVER:	COLLECTION FREQUENCY PER MONTH (CALCULATED)
Paragraph # of Stipulation, RA&PX 36	2.(a)		2.(a)	2.(b)	2.(c)	2.(d)	2.(e)	2.(e)	2.(f)	
DeLocks - 2920-165th	6	27	1	x	x		x		Weekly	4
DeLocks - 6829 Hohman	6	27	1	x	x		x		0	0
DeLocks - 1201 Chicago	6	27	2	x			x		0	0
Ei Low	6	27	2	x		x			Daily	27
Jim's Marathon	—									
K-Mart Foods	4 to 6 =	5	1	x		x		x	0	0
South Side Bantam	6	27	2	x	x		x		Daily	27
Stan's Grocery	3	14	2	x			x		Daily	14
Stop & Shop	6	27	1	x	x		x		0	0
Tichel's Restaurant	6	27	1	x			x		0	0
Data Estimated from Examination of Route Book:										
Jim's Marathon	3	14	1	x			x		0	0

Stock was not rotated; out-of-date merchandise was replaced.

5777

CALCULATION OF WEIGHTED AVERAGE DELIVERY COST AND PRICE PER POINT AND WEIGHTED AVERAGE POINTS/CASE -
A&P STORES ON BORDEN'S HAMMOND BRANCH ROUTES - OCTOBER 1969

	12 A&P STORES ON 3 STORE ROUTES			A&P #358--MIXED ROUTE #2			A&P HAMMOND TOTAL
	TOTAL DELIVERED	PRIVATE LABEL	BORDEN LABEL	TOTAL DELIVERED	PRIVATE LABEL	BORDEN LABEL	(13 A&P STORES) PRIVATE LABEL (6)
1. Total Min./Month		11,857.963(1)			685.777(4)		12,543.740
2. Cost/Route Min.		.435919(2)			$.325295(5)		
3. Total Cost (1 x 2)		$5,169.111			233.080		$ 5,402.191
4. Points Delivered		231,142.50 (3)			12,388.5(3)		243,531.00
5. Delivery Cost/Point (3÷4)		$.022363			$.018814		
6. Weighted Average Delivery Cost/Point (3÷4) 13 Stores							$ .022183
7. Total Actual Net Price-2 Weeks End. 10/18	$20,996.36(1)	$20,050.56(1)	$945.79(1)	$1,118.92(4)	$1,079.66(4)	$39.26(4)	$21,130.22
8. Total Points Del. 2 Weeks End. 10/18	106,490.50(1)	102,730.00(1)	3,750.50(1)	5,662 (4)	5,506 (4)	156	108,236
9. Weighted Average Net Price/Point- 13 Stores (7÷8)							$ .195224
10. Cases Delivered, 2 weeks end. 10/18/69	4,302.88(1)	4,204.59(1)		226.47(4)	222.89(4)		4,427.48
11. Weighted Average Points/Case 13 Stores (8÷10)							24.446411

(1) RA&PX 234, p. 14.
(2) RA&PX 234, p. 84, line 13.
(3) RA&PX 234, p. 14.
(4) RA&PX 234, p. 15.
(5) RA&PX 234, p. 85, last line.
(6) The data for A&P Hammond Total are calculated by adding the corresponding entries for 12 A&P Stores - 3 Store Routes and A&P #358 - Mixed Route #2, except that the Weighted Average figure on lines 6, 9 and 11 are calculated as indicated on those lines.

5778

5779

CALCULATION OF SERVICE MINUTES AND COST/POINT FOR A&P PRIVATE LABEL FOR 12 A&P STORES ON 3 STORE ROUTES

		12 A&P STORES ON 3 STORE ROUTES, TWO WEEKS ENDING 10/18/69		
		ALL	PVT. LABEL	BORDEN LABEL
1.	ACT PRICE PER PT: (1)	$.1972	$.1952	$.2515
2.	LIST PR PER PT: (1)	$.3322	$.3304	$.3815
3.	POINTS DEL: (1)	106490.50	102730.00	3760.50
4.	EQ CASES: (1)	4302.88	4204.59	98.29
5.	ACT TOT PRICE: (1)	$20996.36	$20050.56	$945.79
6.	ACT LIST PRICE: (1)	$35373.70	$33939.05	$1434.65
7.	VARIABLE MIN./CASE	1.058 (2)	1.058 (2)	1.058 (2)
8.	VARIABLE MIN. (4 x 7)	4,552.4470	4,448.4562	103.9908
9.	PROPORTION	100.0000%	97.71571%	2.28429%
10.	TOTAL FIXED MIN. - 12 STORES x 12 DEL. = 144 DEL. x 5.84 MIN./ DEL. (3) =	840.9600 MIN.		
11.	FIXED MIN.	840.9600	821.7500 (4)	19.2100 (4)
12.	TOTAL MIN.	5,393.4070	5,270.2062	123.2008
13.	MIN./PT. (12 ÷ 3)		.0513015	
14.	COST/ROUTE MIN.	$.435919 (5)		
15.	COST/PT. (14 x 13)		$.022363	
16.	MINUTES/MO. (LINE 12 X $\frac{27}{12}$)	12,135.165	11,857.963	
17.	PVT. LABEL PTS. DEL./MO (LINE 3 x $\frac{27}{12}$)		231,142.50	

(1) RA&PX 234, p. 20.
(2) RA&PX 234, p. 16.
(3) 5.21 + .63 (RA&PX 234, p. 16 - "Sub Total Limited Service" plus "Route Bookkeeping").
(4) The total fixed min. of 840.9600 is apportioned (between pvt. and Borden Label in the same proportion as variable minutes are divided.
(5) RA&PX 234, p. 84, line 13.

5780 CALCULATION OF SERVICE MINUTES AND COST/POINT FOR A&P PRIVATE LABEL FOR A&P STORE #358 ON MIXED ROUTE #2

	ALL	PVT. LABEL	BORDEN LABEL
1. ACT PRICE PER PT: (1)	$.1976	$.1961	$.2517
2. LIST PR. PER PT: (1)	$.3352	$.3339	$.3793
3. POINTS DEL: (1)	5662.00	5506.00	156.00
4. EQ CASES: (1)	226.47	222.89	3.58
5. ACT TOT PRICE: (1)	$1118.92	$1079.66	$39.26
6. ACT TOT LIST PR: (1)	$1897.82	$1838.65	$59.17
7. VARIABLE MIN./CASE		1.058 (2)	1.058 (2)
8. VARIABLE MIN. (4 x 7)	239.6052	235.8176	3.7876
9. PROPORTION	100.000%	98.419	1.581%
10. TOTAL FIXED MIN. - 12 STOPS X 5.84 MIN/STOP (3) = 70.0800 MIN.	70.0800		
11. FIXED MIN.	70.0800	68.9720 (4)	1.1080 (4)
12. TOTAL MINUTES	309.6852	304.7896	4.8956
13. MIN./POINT (12 ÷ 3)		.055356	
14. COST/ROUTE MIN.		$.32[illegible]295 (5)	
15. COST/POINT (14 x 13)		$.018007	
16. MINUTES/MONTH (LINE 12 x $\frac{27}{12}$)	696.7917	685.777	
17. PVT. LABEL PTS DEL./MO. (LINE 3 x $\frac{27}{12}$)		12,388.50	

(1) RA&PX 234, p. 33.
(2) RA&PX 234, p. 16.
(3) 5.21 + .63 (RA&PX 234, p. 16--"Sub Total Limited Service" plus "Route Bookkeeping").
(4) The total Fixed Min. of 70.0800 is apportioned between pvt. and Borden Label in the same proportion as variable minutes are divided.
(5) RA&PX 234, p. 85, last line.

DELIVERY TIME STANDARDS APPLIED TO ESTIMATE SERVING TIME
BORDEN WHOLESALE ROUTE CUSTOMERS

5781

Fixed Time Per Stop

Collection Frequency/wk	6X	3X	1X	½X	1/24X	0
Collect & Delay to collect	1.32	.66	.21	.11	.06	0
Get Pre order-Delay	1.48					1.48
Have delivery slip checked	.19					.19
Pick up empty cases	.20					.20
Deliver Orders into store	.50					.50
Wait to Park, Park & Drive	2.84					2.84
Sub Total - Limited Service	6.53	5.87	5.42	5.32	5.27	5.21
Add for Full Service						
Make out Delivery Slip	2.14					2.14
Inspect Stock-suggest order	.37					.37
Select Merch. in Truck	.65					.65
Route Bookkeeping	.63					.63
Sub Total	3.79					3.79
Total - Full Service	10.32					9.09

VARIABLE TIME/CASE

All cases	Limited Service		Full Service	
Unload order	.092	(1)	.092	(2)
Deliver order	.250		.295	
Pick up empty cases	.230		.230	
Load empties on truck	.109		.109	
Rearrange load	.377		.377	
SUB TOTAL	1.058		1.103	
Customer services	-		.364	
Select merchandise in truck	-		.480	
Total-all cases	1.058		1.947	
Glass Cases only	.100		.100	
Sort & count bottles for bottle credit; (.025 min/bottle, 4 gal/case)				

(1) Allows only for delivery to reserve cooler.
(2) Allows for delivery to both reserve cooler and display case as needed.

5782

DELIVERY TIME STANDARDS APPLIED TO ESTIMATE SERVING TIME TO NON STORE CUSTOMERS BORDEN COMPANY CHICAGO AREA ROUTES

	FIXED TIME PER STOP
Collect and Delay to Collect (1)	0
Get Order and Delay to Get Order	1.48
Make out Delivery Slip (2)	1.14
Have Delivery Slip Checked	.19
Route Bookkeeping	.63
Pick up Empty Cases	.20
Select Merchandise in Truck	.65
Deliver Order from Truck	.50
Wait to Park, Park and Drive	2.84
Total	7.63

	VARIABLE TIME PER CASE
Unload Order	.092
Deliver Order (3)	.287
Pick up Empty Cases	.230
Load Empty Cases on Truck	.109
Re-arrange Load	.377
Total	1.095

(1) Schools and other non-store accounts normally collected through central billing.

(2) Reflects average of 4 to 6 line items, compared to the 15 to 25 line items for grocery store accounts.

(3) Allows for delivery to single location remote from parking area.

CUSTOMER	5783	(3) TOT MIN / STOP	(2) TOT MIN / POINT	(1) TOT MIN / MONTH
1	BURGER'S FOOD MARKET HAMMOND	161.4132	.0915	4358.2719
5	MODEL FOOD CENTER HAMMOND	44.4283	.0780	1199.5630
101	JOSEPH TITTLE & SONS HIGHLAND HIGHWAY	49.0543	.0961	1324.4646
15	JOSEPH TITTLE & SONS LAKE ST. HAMMOND	62.0104	.0922	1674.2315
20	JOSEPH TITTLE & SONS VILLAGE COURT GARY	81.9427	.0391	2212.4530
30	WALLIES MARKET HAMMOND	45.5159	.0989	1228.9259
35	WILCO FOOD CENTER GARY	76.7044	.0452	2071.0177
	SUB TOTAL *	521.0741	.6009	14058.9996

HAMMOND BRANCH - OCTOBER 1969

CUSTOMER		TOT MIN / STOP	TOT MIN / POINT	TOT MIN / MONTH
50	DE LOCKS	26.2077	.1232	707.6075
55	DE LOCKS	31.4251	.1114	848.4782
60	DE LOCKS	40.3899	.1039	1090.5263
65	TIEBELS RESTAURANT	19.8617	.1235	509.2464
70	K-MART	22.7857	.0578	524.0703
75	STOP & SHOP	28.1845	.1129	760.9305
80	BANTAM	39.8428	.0984	1075.7560
85	HI-LO	40.7634	.1151	1100.4120
90	STAN'S	26.3242	.1325	368.5383
95	JIM'S	14.1549	.2167	198.1479
	SUB TOTAL *	283.9398	1.1954	7184.0041
264	A & P #264 TOT.	61.8804	.0469	1670.7703
310	A & P #310 TOT.	27.5975	.0530	745.1325
318	A & P #318 TOT.	24.4709	.0550	660.7140
317	A & P #317 TOT.	45.9353	.0402	1240.2810
386	A & P #386 TOT.	30.9757	.0528	836.3436
325	A & P #325 TOT.	24.5411	.0563	662.6103
377	A & P #377 TOT.	43.6524	.0495	1178.6153
305	A & P #305 TOT.	26.9550	.0540	727.7356
354	A & P #354 TOT.	51.9925	.0491	1403.7155
273	A & P #273 TOT.	33.4701	.0521	903.6921
311	A & P #311 TOT.	49.0951	.0489	1325.2975
275	A & P #275 TOT.	29.3931	.0540	730.2483
	SUB TOTAL *	449.4521	.6256	12135.2951
	GRAND TOTAL **	1259.4659	2.1169	33188.2193

(1) This calculation was performed by computer. See element #37, RA&PX 234, p. 74, for description of calculations.

(2) Total Min./Month divided by Total Points/Month (see RA&PX 234 p. 19, col. 4).

(3) Total Min./Month divided by Deliveries/Month (see RA&PX234 p. 19, col. 2)

HAMMOND, OCTOBER 1969

5784

	(1) CASES/DEL	(2) DELS/MON	(3) CASES/MON	(4) PTS/MON
SOUDER'S FOOD MARKET HAMMOND	78.23	27.00	2113.44	53507.95
MODEL FOOD CENTER HAMMOND	18.20	27.00	491.39	12244.44
JOSEPH TITTLE & SONS HIGHLAND HAMMOND	20.57	27.00	555.43	13791.14
JOSEPH TITTLE & SONS LAKE ST. HAMMOND	27.23	27.00	735.12	18157.31
JOSEPH TITTLE & SONS VILLAGE COURT GARY	37.46	27.00	1011.51	24831.00
WALLIES MARKET HAMMOND	18.75	27.00	506.18	12424.59
KILO FOOD CENTER GARY	66.96	27.00	1807.81	45861.45
SUB-TOTAL *	267.45	189.00	7221.24	180810.09

HAMMOND CUSTOMERS OCTOBER 21/69

	CASES/DEL	DELS/MON	CASES/MON	PTS/MON
DE LOCKS	8.84	27.00	238.63	5742.09
DE LOCKS	11.79	27.00	318.34	7614.00
DE LOCKS	16.40	27.00	442.82	10498.41
TIEBELS RESTAURANT	5.18	27.00	139.99	4122.99
K-MART	16.02	23.00	368.38	9067.41
STOP & SHOP	10.09	27.00	272.34	6740.01
BANTAM	15.03	27.00	405.77	10935.00
HI-LO	15.46	27.00	417.32	9565.93
STAN'S	8.55	14.00	119.65	2791.00
JIM'S	2.71	14.00	37.94	914.62
SUB-TOTAL *	110.06	240.00	2761.18	67990.46

HAMMOND CUSTOMERS OCTOBER 21/69

	CASES/DEL	DELS/MON	CASES/MON	PTS/MON
A & P #264 TOT.	52.97	27.00	1430.14	35656.74
A & P #310 TOT.	20.56	27.00	555.25	13846.49
A & P #318 TOT.	17.61	27.00	475.46	12015.00
A & P #317 TOT.	37.90	27.00	1023.25	25708.51
A & P #336 TOT.	23.76	27.00	641.44	15837.74
A & P #325 TOT.	17.68	27.00	477.25	11767.49
A & P #377 TOT.	35.74	27.00	964.97	23802.74
A & P #306 TOT.	19.96	27.00	539.05	13496.50
A & P #354 TOT.	43.62	27.00	1177.73	28611.00
A & P #273 TOT.	25.12	27.00	705.12	17336.24
A & P #311 TOT.	40.87	27.00	1103.51	27031.00
A & P #275 TOT.	21.79	27.00	588.41	14451.00
SUB-TOTAL *	358.57	324.00	9681.51	237403.51
GRAND TOTAL **	736.00	753.00	19443.93	488394.08

(1) Cases/Del = Cases/Month divided by deliveries/Month. (Column 3 divided by column 2)

(2) RA&PX234, p. 11.

(3) Cases/Month = Points/Month (column 4) divided by points per case (see RA&PX234, pp. 21-32, 50-66).

SUMMARY RECAPITULATION OF INVOICES - A & P 12 STORE TOTAL - STORE ROUTES

	ALL	PVT. LBL	BORDEN LBL
ACT PRICE PER PT:	.197167	.195177	.251506
POINTS PER CASE:	24.743657	24.432822	38.259233
LIST PR PER PT:	.332177	.330371	.381505
POINTS DEL:	106490.50	102730.00	3760.50
EQ CASES:	4302.98	4204.59	98.29
ACT TOT PRICE:	20996.36	20050.56	945.79
ACT LIST PRICE:	35373.70	33939.05	1434.65

5785

20

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A-P
#264

	ALL	PVT. LBL	BORDEN LABEL
CT PRICE PER PT:	.1931	.1952	.2634
OINTS PER CASE:	24.9324	24.4460	44.6333
IST PR. PER PT:	.3331	.3303	.3949
OINTS DEL:	15847.50	15164.00	683.50
O CASES:	635.62	620.31	15.31
CT TOT PRICE:	3139.41	2959.36	180.05
CT TOT LIST PR:	5279.01	5009.09	269.92
DISCOUNT:	40.53	40.92	33.29

5786

SUMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A+P #30 5787

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1985	.1962	.2645
POINTS PER CASE:	24.9375	24.5464	45.4249
LIST PR. PER PT:	.3357	.3335	.3979
POINTS DEL:	6154.00	5944.00	210.00
EQ CASES:	246.78	242.15	4.62
ACT TOT PRICE:	1221.30	1166.06	55.54
ACT TOT LIST PR:	2066.15	1982.59	83.56
% DISCOUNT:	40.88	41.19	33.53

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A&P #38

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.2005	.1983	.2569
POINTS PER CASE:	25.2704	24.9266	38.2114
LIST PR. PER PT:	.3395	.3377	.3844
POINTS DEL:	5340.00	5131.00	209.00
EQ CASES:	211.31	205.84	5.47
ACT TOT PRICE:	1070.87	1017.37	53.50
ACT TOT LIST PR:	1813.15	1732.80	80.35
% DISCOUNT:	40.94	41.29	33.42

5788

2

23

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A&P #317

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.2003	.1973	.2561
POINTS PER CASE:	25.1243	24.6[illegible]4	37.0739
LIST PR. PER PT:	.3371	.3347	.3814
POINTS DEL:	11426.00	10830.00	596.00
EQ CASES:	454.78	438.70	16.08
ACT TOT PRICE:	2288.93	2136.32	152.61
ACT TOT LIST PR:	3851.92	3624.59	227.33
% DISCOUNT:	40.58	41.06	32.87

24

5289

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

5790

A-P #386 25

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1964	.1967	.1865
POINTS PER CASE:	24.6902	24.5290	30.3984
LIST PR. PER PT:	.3329	.3330	.3274
POINTS DEL:	7039.00	6801.00	238.00
EQ CASES:	285.09	277.26	7.83
ACT TOT PRICE:	1382.41	1338.01	44.40
ACT TOT LIST PR:	2342.95	2265.02	77.93
% DISCOUNT:	41.00	40.93	43.03

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A+P #325 5791

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1963	.1952	.2254
POINTS PER CASE:	24.6569	24.3721	35.3934
LIST PR. PER PT:	.3320	.3304	.3729
POINTS DEL:	5230.00	5036.00	194.00
EQ CASES:	212.11	206.63	5.48
ACT TOT PRICE:	1026.51	982.78	43.73
ACT TOT LIST PR:	1736.45	1664.10	72.35
% DISCOUNT:	40.88	40.94	39.55

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/19/69 BORDEN CUSTOMER

A+P
#377

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1965	.1943	.2562
POINTS PER CASE:	24.6669	24.3586	36.9477
LIST PR. PER PT:	.3305	.3285	.3829
POINTS DEL:	10579.00	10191.00	388.00
EQ CASES:	428.87	418.37	10.50
ACT TOT PRICE:	2079.10	1979.68	99.42
ACT TOT LIST PR:	3496.61	3348.08	148.54
% DISCOUNT:	40.54	40.87	33.07

87

5792

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A+P #306

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1980	.1944	.2601
POINTS PER CASE:	25.0232	24.5241	33.8056
LIST PR. PER PT:	.3330	.3296	.3913
POINTS DEL:	5994.00	5666.00	328.00
EQ CASES:	239.49	231.04	8.45
ACT TOT PRICE:	1186.83	1101.51	85.32
ACT TOT LIST PR:	1995.93	1867.41	123.52
% DISCOUNT:	40.54	41.01	33.61

5793

28

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A+P #354

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1953	.1941	.2595
POINTS PER CASE:	24.2934	24.1746	32.9185
LIST PR. PER PT:	.3288	.3277	.3875
POINTS DEL:	12716.00	12482.00	234.00
EQ CASES:	523.43	516.33	7.11
ACT TOT PRICE:	2483.39	2422.87	60.71
ACT TOT LIST PR:	4181.36	4090.68	90.67
% DISCOUNT:	40.60	40.77	33.04

29

5794

SUMMARY- RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A+P

	ALL	PVT. LBL	BORDEN LABEL #273
ACT PRICE PER PT:	.1959	.1942	.2514
POINTS PER CASE:	24.5864	24.3619	35.3776
LIST PR. PER PT:	.3297	.3283	.3764
POINTS DEL:	7705.00	7479.00	226.00
EQ CASES:	313.38	307.00	6.39
ACT TOT PRICE:	1509.14	1452.33	56.81
ACT TOT LIST PR:	2540.50	2455.44	85.06
% DISCOUNT:	40.60	40.95	33.21

5795

30

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A&P
#311

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1950	.1935	.2486
POINTS PER CASE:	24.5336	24.2737	41.4066
LIST PR. PER PT:	.3273	.3261	.3719
POINTS DEL:	12036.00	11722.00	314.00
EQ CASES:	490.49	482.91	7.58
ACT TOT PRICE:	2346.73	2268.65	78.07
ACT TOT LIST PR:	3938.83	3822.05	116.78
% DISCOUNT:	40.42	40.64	33.15

5796

5796

31

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A+P #275

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1963	.1950	.2545
POINTS PER CASE:	24.5633	24.3516	40.2893
LIST PR. PER PT:	.3317	.3306	.3831
POINTS DEL:	6424.00	6284.00	140.00
EQ CASES:	261.53	258.05	3.47
ACT TOT PRICE:	1261.24	1225.62	35.63
ACT TOT LIST PR:	2130.84	2077.20	53.64
% DISCOUNT:	40.81	41.00	33.58

5771

32

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A+P

#358

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.1976	.1961	.2517
POINTS PER CASE:	25.0013	24.7031	43.5670
LIST PR. PER PT:	.3352	.3339	.3793
POINTS DEL:	5662.00	5506.00	156.00
EQ CASES:	226.47	222.89	3.58
ACT TOT PRICE:	1118.92	1079.66	39.26
ACT TOT LIST PR:	1897.82	1838.65	59.17
% DISCOUNT:	41.04	41.28	33.64

5798

33

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

A+P #341

	ALL	PVT. LBL	BORDEN LABEL.
ACT PRICE PER PT:	.1883	.1870	.2508
POINTS PER CASE:	24.4427	24.2636	37.9203
LIST PR. PER PT:	.3296	.3284	.3867
POINTS DEL:	10023.00	9819.00	204.00
EQ CASES:	410.06	404.68	5.38
ACT TOT PRICE:	1887.76	1836.59	51.17
ACT TOT LIST PR:	3303.15	3224.26	78.89
% DISCOUNT:	42.85	43.04	35.14

5799

34

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOME

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PT DE
HH PVT GAL	1032	1064	2096	4.00	6	83
HH PVT H GAL	952	996	1848	2.00	12	369
SH PVT QT	312	311	623	1.00	24	62
PVT H GAL 2%	84	72	156	2.00	12	31
SKM PVT QT	36	48	84	1.00	24	
SKM PVT H GAL	84	96	180	2.00	12	34
BM PVT H GAL	48	66	114	2.00	12	22
BM PVT QT	60	84	144	1.00	24	14
CHOC PVT QT	24	22	46	1.00	24	
CHOC SKM H GAL	18	8	26	2.00	12	
SHAKES H PT	12	18	30	.25	66	
WHIP PVT H PT	21	20	41	1.00	66	
HRH PVT PT	252	258	510	1.00	42	.5
YOGURT H PT	36	18	54	1.00	54	
SOUR H&H PT	21	21	42	1.00	42	
COT CH LC 32OZ	0	18	18	2.00	16	
COT CH LC 16OZ	0	24	24	1.00	27	
COT CH CV 16OZ	0	6	6	1.00	27	
COT CH PN 16OZ	0	0	0	1.00	27	
COT CH SC 8OZ	0	12	12	1.00	48	
COT CH DRY 12OZ	0	0	0	1.00	27	
DIP ONION H PT	10	8	18	1.00	54	
PVT GAL 2%	84	84	168	4.00	6	
HRH PVT QT	10	22	32	2.00	24	
SOUR CR PT	54	42	96	2.00	28	
SOUR CR H PT	120	120	240	1.00	54	
LITE LINE H GAL	0	0	0	2.00	12	
ORANGE H GAL	0	0	0	2.00	12	
TOTALS						15

PRICE PER POINT 0.198101

POINTS PER CASE 24.9324

5800

INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER A&P #4244

	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
/18/69								
64	2096	4.00	6	8384.00	.7732	.7732	349.33	1620.627
96	1848	2.00	12	3696.00	.3866	.3866	154.00	714.437
1	623	1.00	24	623.00	.2083	.2083	25.96	129.771
72	156	2.00	12	312.00	.3656	.3656	13.00	57.034
48	84	1.00	24	84.00	.1778	.1778	3.50	14.935
96	180	2.00	12	360.00	.3576	.3576	15.00	64.368
66	114	2.00	12	228.00	.3786	.3786	9.50	43.160
84	144	1.00	24	144.00	.1938	.1938	6.00	27.907
22	46	1.00	24	46.00	.2528	.2528	1.92	11.629
8	26	2.00	12	52.00	.4242	.4242	2.17	11.029
8	30	.25	66	7.50	.1100	.1100	.45	3.300
20	41	1.00	66	41.00	.3018	.3018	.62	12.374
68	510	1.00	42	510.00	.2400	.2400	12.14	122.400
18	54	1.00	54	54.00	.2215	.2215	1.00	11.961
21	42	1.00	42	42.00	.3691	.3691	1.00	15.502
18	18	2.00	16	36.00	.0000	.5312	1.12	9.562
24	24	1.00	27	24.00	.0000	.2988	.89	7.171
6	6	1.00	27	6.00	.0000	.3154	.22	1.892
0	0	1.00	27	.00	.0000	.0000	.00	.000
12	12	1.00	48	12.00	.0000	.1922	.25	2.390
0	0	1.00	27	.00	.0000	.0000	.00	.000
18	18	1.00	54	18.00	.3031	.3031	.33	5.456
84	168	4.00	6	672.00	.7312	.7312	28.00	122.842
22	32	2.00	24	64.00	.5586	.5586	1.33	17.875
42	96	2.00	28	192.00	.5117	.5117	3.43	49.123
20	240	1.00	54	240.00	.2611	.2611	4.44	62.654
0	0	2.00	12	.00	.0000	.0000	.00	.000
0	0	2.00	12	.00	.0000	.0000	.00	.000
				15847.50			635.62	3139.41

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS-DEL 10/11/69	UNITS-DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
HV PVT GAL	576	570	1146	4.00	6	4584.
HV PVT H GAL	324	431	755	2.00	12	1510.
HV PVT QT	90	78	168	1.00	24	168.
PVT H GAL 2%	68	69	137	2.00	12	274.
SKM PVT QT	10	18	28	1.00	24	28.
SKM PVT H GAL	20	22	42	2.00	12	84.
SM PVT H GAL	24	20	44	2.00	12	88.
SM PVT QT	26	24	50	1.00	24	50.
CHOC PVT QT	6	5	11	1.00	24	11.
CHOC SKM H GAL	4	4	8	2.00	12	16.
SHAKES H PT	0	0	0	.25	66	
WHIP PVT H PT	8	11	19	1.00	66	19.
H&H PVT PT	129	102	231	1.00	42	231.
YOGURT H PT	26	0	26	1.00	54	26.
SOUR H&H PT	2	0	2	1.00	42	2.
COT CH LC 32OZ	0	22	22	2.00	16	44.
COT CH LC 16OZ	0	24	24	1.00	27	24.
COT CH CV 16OZ	0	0	0	1.00	27	
COT CH PN 16OZ	0	0	0	1.00	27	
COT CH SC 8OZ	0	0	0	1.00	48	
COT CH DRY 12OZ	0	0	0	1.00	27	
DIP DUTCH H PT	6	6	12	1.00	54	12.
PVT GAL 2%	66	42	108	4.00	6	432.
H&H PVT QT	0	0	0	2.00	24	
SOUR CR PT	4	8	12	2.00	28	24.
SOUR CR H PT	20	22	42	1.00	54	42.
LITE LINE H GAL	12	6	18	2.00	12	36.
ORANGE H GAL	0	0	0	2.00	12	
TOTALS						7705.

PRICE PER POINT . 0.195865

POINTS PER CASE 24.5864

DICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER A&P #273

TOTAL UNITS 69	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	ED. CASES	TOTAL PRICE
1146	4.00	6	4584.00	.7732	.7732	191.00	836.087
755	2.00	12	1510.00	.3966	.3966	62.92	291.883
168	1.00	24	168.00	.2083	.2083	7.00	34.994
137	2.00	12	274.00	.3656	.3656	11.42	50.087
28	1.00	24	28.00	.1778	.1778	1.17	4.978
42	2.00	12	84.00	.3576	.3576	3.50	15.019
44	2.00	12	88.00	.3796	.3796	3.67	16.658
50	1.00	24	50.00	.1939	.1939	2.08	9.695
11	1.00	24	11.00	.2528	.2528	.46	2.781
8	2.00	12	16.00	.4242	.4242	.67	3.394
0	.25	66	.00	.0000	.0000	.00	.000
19	1.00	66	19.00	.3018	.3018	.29	5.734
231	1.00	42	231.00	.2400	.2400	5.50	55.440
26	1.00	54	26.00	.2215	.0000	.48	5.759
2	1.00	42	2.00	.3691	.0000	.05	.738
22	2.00	16	44.00	.0000	.5312	1.37	11.686
24	1.00	27	24.00	.0000	.2958	.59	7.171
0	1.00	27	.00	.0000	.0000	.00	.000
0	1.00	27	.00	.0000	.0000	.00	.000
0	1.00	48	.00	.0000	.0000	.00	.000
0	1.00	27	.00	.0000	.0000	.00	.000
12	1.00	54	.00	.0000	.0000	.00	.000
108	4.00	6	12.00	.3031	.3031	.22	3.637
0	2.00	24	432.00	.7312	.7312	18.00	78.970
12	2.00	28	.00	.0000	.0000	.00	.000
42	1.00	54	24.00	.5117	.5117	.43	6.140
18	2.00	12	42.00	.2611	.2611	.78	10.966
0	2.00	12	36.00	.4066	.4066	1.50	7.319
			.00	.0000	.0000	.00	.000
			7705.00			313.33	1509.14

5801

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOME

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PT 0
HM PVT GAL	486	485	971	4.00	6	38
HM PVT H GAL	273	368	641	2.00	12	12
HM PVT QT	118	108	226	1.00	24	2
PVT H GAL 2%	43	48	91	2.00	12	1
SKM PVT QT	6	18	24	1.00	24	
SKM PVT H GAL	12	28	40	2.00	12	
BM PVT H GAL	72	48	120	2.00	12	2
BM PVT QT	90	54	144	1.00	24	1
CHOC PVT QT	10	10	20	1.00	24	
CHOC SKM H GAL	0	0	0	2.00	12	
SHAKES H PT	0	0	0	.25	66	
WHIP PVT H PT	8	12	20	1.00	66	
H&H PVT PT	104	78	182	1.00	42	1
YOGURT H PT	4	12	16	1.00	54	
SOUR H&H PT	4	0	4	1.00	42	
COT CH LC 32OZ	0	20	20	2.00	16	
COT CH LC 16OZ	0	0	0	1.00	27	
COT CH CV 16OZ	0	0	0	1.00	27	
COT CH PN 16OZ	0	0	0	1.00	27	
COT CH SC 8OZ	0	0	0	1.00	48	
COT CH DRY 12OZ	0	0	0	1.00	27	
DIP ONION H PT	0	4	4	1.00	54	
PVT GAL 2%	0	0	0	4.00	6	
H&H PVT QT	0	0	0	2.00	24	
SOUR CR PT	4	10	14	2.00	28	
SOUR CR H PT	10	22	32	1.00	54	
LITE LINE H GAL	6	2	8	2.00	12	
ORANGE H GAL	0	0	0	2.00	12	
TOTALS						6

5802

PRICE PER POINT 0.196333

POINTS PER CASE 24.5633

TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER A&P #275

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	3884.00	.7732	.7732	161.83	750.777
2.00	12	1282.00	.3866	.3866	53.42	247.811
1.00	24	226.00	.2083	.2083	9.42	47.076
2.00	12	182.00	.3656	.3656	7.58	33.270
1.00	24	24.00	.1778	.1778	1.00	4.267
2.00	12	80.00	.3576	.3576	3.33	14.301
2.00	12	240.00	.3786	.3786	10.00	45.432
1.00	24	144.00	.1938	.1938	6.00	27.907
1.00	24	20.00	.2528	.2528	.83	5.056
2.00	12	.00	.0000	.0000	.00	.000
.25	66	.00	.0000	.0000	.00	.000
1.00	66	20.00	.3018	.3018	.30	6.036
1.00	42	182.00	.2400	.2400	4.33	43.680
1.00	54	16.00	.2215	.2215	.30	3.544
1.00	42	4.00	.3691	.0000	.10	1.476
2.00	16	40.00	.0000	.5312	1.25	10.624
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	4.00	.0000	.3031	.07	1.212
4.00	6	.00	.0000	.0000	.00	.000
2.00	24	.00	.0000	.0000	.00	.000
2.00	28	28.00	.5117	.5117	.50	7.164
1.00	54	32.00	.2611	.2611	.59	8.355
2.00	12	16.00	.4066	.4066	.67	3.253
2.00	12	.00	.0000	.0000	.00	.000
		6424.00			261.53	1261.24

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/13/69 JORDEN CUST

PRODUCT	UNITS DEL 10/11/69	10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE
HM PVT GAL	305	342	647	4.00	6
HM PVT H GAL	384	310	694	2.00	12
HM PVT QT	100	106	206	1.00	24
PVT H GAL 2%	114	102	216	2.00	12
SKM PVT QT	30	40	70	1.00	24
SKM PVT H GAL	27	46	73	2.00	12
BM PVT H GAL	8	12	20	2.00	12
BM PVT QT	30	22	52	1.00	24
CHOC PVT QT	14	10	24	1.00	24
CHOC SKM H GAL	4	5	9	2.00	12
SHAKES H PT	0	0	0	.25	66
WHIP PVT H PT	18	12	30	1.00	66
H&H PVT PT	102	136	238	1.00	42
YOGURT H PT	0	12	12	1.00	54
SOUR H&H PT	16	8	24	1.00	42
COT CH LC 32OZ	0	32	32	2.00	16
COT CH LC 16OZ	0	0	0	1.00	27
COT CH CV 16OZ	0	0	0	1.00	27
COT CH PN 16OZ	0	0	0	1.00	27
COT CH SC 8OZ	0	0	0	1.00	48
COT CH DRY 12OZ	0	0	0	1.00	27
DIP ONION H PT	18	10	28	1.00	54
PVT GAL 2%	55	58	113	4.00	6
HSH PVT QT	0	0	0	2.00	24
SOUR CR PT	16	18	34	2.00	28
SOUR CR H PT	32	36	68	1.00	54
LITE LINE H GAL	11	12	23	2.00	12
ORANGE H GAL	0	0	0	2.00	12
TOTALS					

PRICE PER POINT 0.198003

POINTS PER CASE 25.0282

TWO WEEKS ENDED 10/18/69 JORDEN CUSTOMER A&P #104

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	2538.00	.7732	.7732	107.33	300.250
2.00	12	1388.00	.3866	.3866	57.83	263.370
1.00	24	204.00	.2083	.2083	8.58	42.910
2.00	12	432.00	.3656	.3656	18.00	78.970
1.00	24	70.00	.1778	.1778	2.92	12.446
2.00	12	144.00	.3576	.3576	6.00	26.105
2.00	12	40.00	.3786	.3786	1.67	7.572
1.00	24	52.00	.1938	.1938	2.17	10.078
1.00	24	24.00	.2528	.2528	1.00	6.067
2.00	12	18.00	.4242	.4242	.75	3.818
.25	66	.00	.0000	.0000	.00	.000
1.00	66	30.00	.3018	.3018	.45	9.054
1.00	42	238.00	.2400	.2400	5.67	57.120
1.00	54	12.00	.0000	.2215	.22	2.658
1.00	42	24.00	.3691	.3691	.57	8.858
2.00	16	64.00	.0000	.5312	2.00	16.998
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	28.00	.3031	.3031	.52	8.497
4.00	6	452.00	.7312	.7312	18.83	82.626
2.00	24	.00	.0000	.0000	.00	.000
2.00	28	68.00	.5117	.5117	1.21	17.323
1.00	54	68.00	.2611	.2611	1.25	17.755
2.00	12	46.00	.4066	.4066	1.92	9.352
2.00	12	.00	.0000	.0000	.00	.000
		5994.00			239.49	1186.83

5803

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
M PVT GAL	390	276	666	4.00	6	2664.00
M PVT H GAL	468	480	948	2.00	12	1896.00
M PVT QT	192	216	408	1.00	24	408.00
VT H GAL 2%	71	70	141	2.00	12	282.00
SKM PVT QT	36	34	70	1.00	24	70.00
SKM PVT H GAL	28	28	56	2.00	12	112.00
M PVT H GAL	32	22	54	2.00	12	108.00
M PVT QT	36	36	72	1.00	24	72.00
HOC PVT QT	16	16	32	1.00	24	32.00
HOC SKM H GAL	0	0	0	2.00	12	.00
SHAKES H PT	0	0	0	.25	66	.00
HIP PVT H PT	0	18	18	1.00	66	18.00
M PVT PT	114	168	282	1.00	42	282.00
OURT H PT	8	12	20	1.00	54	20.00
OUR H&H PT	6	12	18	1.00	42	18.00
OT CH LC 32OZ	0	12	12	2.00	16	24.00
OT CH LC 16OZ	0	0	0	1.00	27	.00
OT CH CV 16OZ	0	0	0	1.00	27	.00
OT CH PN 16OZ	0	0	0	1.00	27	.00
OT CH SC 8OZ	0	0	0	1.00	48	.00
OT CH DRY 12OZ	0	0	0	1.00	27	.00
IP ONION H PT	4	12	16	1.00	54	16.00
VT GAL 2%	0	0	0	4.00	6	.00
M PVT QT	0	0	0	2.00	24	.00
OUR CR PT	20	8	28	2.00	28	56.00
OUR CR H PT	26	34	60	1.00	54	60.00
ITE LINE H GAL	2	6	8	2.00	12	16.00
RANGE H GAL	0	0	0	2.00	12	.00
TOTALS						6154.00

PRICE PER POINT 0.198505

POINTS PER CASE 24.9375

5804

EEKS ENDED 10/18/69 BORDEN CUSTOMER ARP #310

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	2664.00	.7732	.7732	111.00	514.931
2.00	12	1896.00	.3866	.3866	79.00	306.497
1.00	24	408.00	.2083	.2083	17.00	84.936
2.00	12	282.00	.3656	.3656	11.75	51.550
1.00	24	70.00	.1778	.1778	2.92	12.446
2.00	12	112.00	.3576	.3576	4.67	20.026
2.00	12	108.00	.3786	.3786	4.50	20.444
1.00	24	72.00	.1938	.1938	3.00	13.954
1.00	24	32.00	.2528	.2528	1.33	8.090
2.00	12	.00	.0000	.0000	.00	.000
.25	66	.00	.0000	.0000	.00	.000
1.00	66	18.00	.0000	.3018	.27	5.432
1.00	42	282.00	.2400	.2400	6.71	67.680
1.00	54	20.00	.2215	.2215	.37	4.430
1.00	42	18.00	.3691	.3691	.43	6.644
2.00	16	24.00	.0000	.5312	.75	6.374
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	16.00	.3031	.3031	.30	4.850
4.00	6	.00	.0000	.0000	.00	.000
2.00	24	.00	.0000	.0000	.00	.000
2.00	28	56.00	.5117	.5117	1.00	14.323
1.00	54	60.00	.2611	.2611	1.11	15.666
2.00	12	16.00	.4066	.4066	.67	3.253
2.00	12	.00	.0000	.0000	.00	.000
		6154.00			246.79	1321.60

DETAILED-RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
HH PVT GAL	337	990	1827	4.00	6	730
HH PVT H GAL	598	453	1051	2.00	12	210
HH PVT QT	84	66	150	1.00	24	15
PVT H GAL 2%	72	84	156	2.00	12	31
SKM PVT QT	20	32	52	1.00	24	5
SKM PVT H GAL	24	38	62	2.00	12	12
BM PVT H GAL	32	18	50	2.00	12	10
BM PVT QT	38	20	58	1.00	24	5
CHOC PVT QT	28	24	52	1.00	24	5
CHOC SKM H GAL	4	13	17	2.00	12	3
SHAKES H PT	0	0	0	.25	66	
WHIP PVT H PT	12	30	42	1.00	66	4
H&H PVT PT	144	102	246	1.00	42	24
YOGURT H PT	12	24	36	1.00	54	3
SOUR H&H PT	0	0	0	1.00	42	
COT CH LC 32OZ	0	0	0	2.00	16	
COT CH LC 16OZ	0	0	0	1.00	27	
COT CH CV 16OZ	0	0	0	1.00	27	
COT CH PN 16OZ	0	0	0	1.00	27	
COT CH SC 8OZ	0	0	0	1.00	48	
COT CH DRY 12OZ	0	0	0	1.00	27	
DIP ONION H PT	24	24	48	1.00	54	4
PVT GAL 2%	126	168	294	4.00	6	1176
H&H PVT QT	0	0	0	2.00	24	
SOUR CR PT	16	12	28	2.00	28	5
SOUR CR H PT	48	48	96	1.00	54	9
LITE LINE H GAL	12	10	22	2.00	12	4
ORANGE H GAL	0	0	0	2.00	12	
TOTALS						12036

PRICE PER POINT 0.194976

POINTS PER CASE 24.5386

S, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER A&P #311

TAL ITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
27	4.00	6	7308.00	.7732	.7732	304.50	1412.636
51	2.00	12	2102.00	.3866	.3866	87.58	406.317
50	1.00	24	150.00	.2083	.2083	6.25	31.245
56	2.00	12	312.00	.3656	.3656	13.00	57.034
52	1.00	24	52.00	.1778	.1778	2.17	9.246
62	2.00	12	124.00	.3576	.3576	5.17	22.171
50	2.00	12	100.00	.3736	.3736	4.17	18.937
58	1.00	24	58.00	.1938	.1938	2.42	11.240
52	1.00	24	52.00	.2528	.2528	2.17	13.146
17	2.00	12	34.00	.4242	.4242	1.42	7.211
0	.25	66	.00	.0000	.0000	.00	.000
42	1.00	66	42.00	.3018	.3018	.64	12.676
46	1.00	42	246.00	.2400	.2400	5.86	59.040
36	1.00	54	36.00	.2215	.2215	.67	7.974
0	1.00	42	.00	.0000	.0000	.00	.000
0	2.00	16	.00	.0000	.0000	.00	.000
0	1.00	27	.00	.0000	.0000	.00	.000
0	1.00	27	.00	.0000	.0000	.00	.000
0	1.00	27	.00	.0000	.0000	.00	.000
0	1.00	48	.00	.0000	.0000	.00	.000
0	1.00	27	.00	.0000	.0000	.00	.000
48	1.00	54	49.00	.3031	.3031	.89	14.549
294	4.00	6	1176.00	.7312	.7312	49.00	214.973
0	2.00	24	.00	.0000	.0000	.00	.000
28	2.00	28	56.00	.5117	.5117	1.00	14.323
96	1.00	54	96.00	.2611	.2611	1.78	25.066
22	2.00	12	44.00	.4066	.4066	1.83	8.945
0	2.00	12	.00	.0000	.0000	.00	.000
			12036.00			490.49	2346.73

5805

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
HM PVT GAL	780	588	1368	4.00	6	5472.
HM PVT H GAL	744	681	1425	2.00	12	2850.
HM PVT QT	384	312	696	1.00	24	696.
PVT H GAL 2%	42	60	102	2.00	12	204.
SKM PVT QT	26	42	68	1.00	24	68.
SKM PVT H GAL	30	54	84	2.00	12	168.
BM PVT H GAL	60	60	120	2.00	12	240.
BM PVT QT	78	108	186	1.00	24	186.
CHOC PVT QT	20	20	40	1.00	24	40.
CHOC SKM H GAL	14	8	22	2.00	12	44.
SHAKES H PT	32	24	56	.25	66	14.
WHIP PVT H PT	12	14	26	1.00	66	26.
HRH PVT PT	228	240	468	1.00	42	468.
YOGURT H PT	92	48	140	1.00	54	140.
SOUR HRH PT	8	12	20	1.00	42	20.
COT CH LC 32OZ	0	48	48	2.00	16	96.
COT CH LC 16OZ	0	48	48	1.00	27	48.
COT CH CV 16OZ	0	12	12	1.00	27	12.
COT CH PN 16OZ	0	12	12	1.00	27	12.
COT CH SC 8OZ	0	24	24	1.00	48	24.
COT CH DRY 12OZ	0	6	6	1.00	27	6.
DIP ONION H PT	2	6	8	1.00	54	8.
PVT GAL 2%	25	36	61	4.00	6	244.
HRH PVT QT	44	40	84	2.00	24	168.
SOUR CR PT	18	16	34	2.00	28	68.
SOUR CR H PT	32	44	76	1.00	54	76.
LITE LINE H GAL	12	0	12	2.00	12	24.
ORANGE H GAL	2	0	2	2.00	12	4.
TOTALS						11426.

5806

PRICE PER POINT 0.200327

POINTS PER CASE 25.1243

) WEEKS ENDED 10/18/69 BORDEN CUSTOMER ARP #317

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	5472.00	.7732	.7732	228.00	1057.738
2.00	12	2850.00	.3866	.3866	118.75	550.905
1.00	24	696.00	.2083	.2083	29.00	144.977
2.00	12	204.00	.3656	.3656	8.50	37.291
1.00	24	68.00	.1778	.1778	2.83	12.090
2.00	12	168.00	.3576	.3576	7.00	30.038
2.00	12	240.00	.3786	.3786	10.00	45.432
1.00	24	186.00	.1938	.1938	7.75	36.047
1.00	24	40.00	.2528	.2528	1.67	10.112
2.00	12	44.00	.4242	.4242	1.83	9.332
.25	66	14.00	.1100	.1100	.85	6.162
1.00	66	26.00	.3018	.3018	.39	7.847
1.00	42	468.00	.2400	.2400	11.14	112.320
1.00	54	140.00	.2215	.2215	2.59	31.010
1.00	42	20.00	.3691	.3691	.48	7.382
2.00	16	96.00	.0000	.5312	3.00	25.498
1.00	27	48.00	.0000	.2988	1.78	14.342
1.00	27	12.00	.0000	.3154	.44	3.785
1.00	27	12.00	.0000	.3154	.44	3.785
1.00	48	24.00	.0000	.1992	.50	4.781
1.00	27	6.00	.0000	.2407	.22	1.444
1.00	54	8.00	.3031	.3031	.15	2.425
4.00	6	244.00	.7312	.7312	10.17	44.603
2.00	24	168.00	.5586	.5586	3.50	46.922
2.00	28	68.00	.5117	.5117	1.21	17.398
1.00	54	76.00	.2611	.2611	1.41	19.844
2.00	12	24.00	.4066	.0000	1.00	4.379
2.00	12	4.00	.2733	.2733	.17	.547
		11426.00			454.73	2283.93

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
4% PVT GAL	252	252	504	4.00	6	2016
4% PVT H GAL	432	432	864	2.00	12	1728
4% PVT QT	192	144	336	1.00	24	336
PVT H GAL 2%	74	60	134	2.00	12	268
SKM PVT QT	30	26	56	1.00	24	56
SKM PVT H GAL	26	22	48	2.00	12	96
BM PVT H GAL	35	26	61	2.00	12	122
BM PVT QT	35	36	71	1.00	24	71
CHOC PVT QT	11	9	20	1.00	24	20
CHOC SKM H GAL	0	0	0	2.00	12	
SHAKES H PT	0	0	0	.25	66	
WHIP PVT H PT	6	14	20	1.00	66	20
H&H PVT PT	174	120	294	1.00	42	294
YOGURT H PT	12	8	20	1.00	54	20
SOUR HRH PT	8	2	10	1.00	42	10
COT CH LC 32OZ	0	12	12	2.00	16	24
COT CH LC 16OZ	0	24	24	1.00	27	24
COT CH CV 16OZ	0	0	0	1.00	27	
COT CH PN 16OZ	0	0	0	1.00	27	
COT CH SC 8OZ	0	0	0	1.00	48	
COT CH DRY 12OZ	0	0	0	1.00	27	
DIP ONION H PT	0	0	0	1.00	54	
PVT GAL 2%	0	0	0	4.00	6	
H&H PVT QT	26	26	52	2.00	24	104
SOUR CR PT	12	16	28	2.00	28	56
SOUR CR H PT	14	25	39	1.00	54	39
LITE LINE H GAL	12	6	18	2.00	12	36
ORANGE H GAL	0	0	0	2.00	12	
TOTALS						5340

PRICE PER POINT 0.200537

POINTS PER CASE 25.2704

NO WEEKS ENDED 10/13/69 BORDEN CUSTOMER A&P #319

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	2016.00	.7732	.7732	84.00	389.593
2.00	12	1728.00	.3866	.3866	72.00	334.022
1.00	24	336.00	.2083	.2083	14.00	69.989
2.00	12	268.00	.3656	.3656	11.17	48.000
1.00	24	56.00	.1778	.1778	2.33	9.957
2.00	12	96.00	.3576	.3576	4.00	17.165
2.00	12	122.00	.3786	.3786	5.08	23.095
1.00	24	71.00	.1938	.1938	2.96	13.760
1.00	24	20.00	.2528	.2528	.83	5.056
2.00	12	.00	.0000	.0000	.00	.000
.25	66	.00	.0000	.0000	.00	.000
1.00	66	20.00	.3018	.3018	.30	6.036
1.00	42	294.00	.2400	.2400	7.00	70.560
1.00	54	20.00	.2215	.2215	.37	4.430
1.00	42	10.00	.3691	.3691	.24	3.691
2.00	16	24.00	.0000	.5312	.75	6.374
1.00	27	24.00	.0000	.2988	.89	7.171
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	.00	.0000	.0000	.00	.000
4.00	6	.00	.0000	.0000	.00	.000
2.00	24	104.00	.5586	.5586	2.17	29.047
2.00	28	56.00	.5117	.5117	1.00	14.328
1.00	54	39.00	.2611	.2611	.72	10.183
2.00	12	36.00	.4066	.4066	1.50	7.319
2.00	12	.00	.0000	.0000	.00	.000
		5340.00			211.31	1070.87

5807

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
[illegible] PVT GAL	258	294	552	4.00	6	2209.00
[illegible] PVT H GAL	480	384	864	2.00	12	1728.00
[illegible] PVT QT	162	120	282	1.00	24	282.00
[illegible]T H GAL 2%	55	60	115	2.00	12	230.00
[illegible] PVT QT	20	16	36	1.00	24	36.00
[illegible] PVT H GAL	14	19	33	2.00	12	66.00
[illegible] PVT H GAL	21	20	41	2.00	12	82.00
[illegible] PVT QT	28	24	52	1.00	24	52.00
HOC PVT QT	30	6	36	1.00	24	36.00
HOC SKM H GAL	0	2	2	2.00	12	4.00
HAKES H PT	24	24	48	.25	66	12.00
HIP PVT H PT	3	4	7	1.00	66	7.00
[illegible]H PVT PT	79	90	169	1.00	42	169.00
OURT H PT	78	0	78	1.00	54	78.00
OUR HRH PT	0	0	0	1.00	42	.00
OT CH LC 32OZ	0	8	8	2.00	16	16.00
OT CH LC 16OZ	0	24	24	1.00	27	24.00
OT CH CV 16OZ	0	0	0	1.00	27	.00
OT CH PN 16OZ	0	0	0	1.00	27	.00
OT CH SC 32OZ	0	0	0	1.00	48	.00
OT CH DRY 12OZ	0	0	0	1.00	27	.00
IP ONION H PT	0	0	0	1.00	54	.00
VT GAL [illegible]	18	17	35	4.00	6	140.00
RH PVT QT	0	0	0	2.00	24	.00
OUR CR PT	0	4	4	2.00	28	8.00
OUR CR H PT	16	8	24	1.00	54	24.00
ITE LINE H GAL	4	10	14	2.00	12	28.00
RANGE H GAL	0	0	0	2.00	12	.00
	TOTALS					5230.00

PRICE PER POINT 0.196274

POINTS PER CASE 24.6569

5808

KS ENDED 10/18/69 BORDEN CUSTOMER A&P #325

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	SO. CASES	TOTAL PRICE
4.00	6	2208.00	.7732	.7732	92.00	426.306
2.00	12	1728.00	.3866	.3866	72.00	334.022
1.00	24	282.00	.2083	.2083	11.75	58.741
2.00	12	230.00	.3656	.3656	9.58	42.044
1.00	24	36.00	.1778	.1778	1.50	6.401
2.00	12	66.00	.3576	.3576	2.75	11.801
2.00	12	82.00	.3736	.3736	3.42	15.523
1.00	24	52.00	.1938	.1938	2.17	10.078
1.00	24	36.00	.2528	.2528	1.50	9.101
2.00	12	4.00	.4242	.0000	.17	.000
.25	66	12.00	.1100	.1100	.73	5.280
1.00	66	7.00	.3018	.3018	.11	2.113
1.00	42	169.00	.2400	.2400	4.02	40.560
1.00	54	78.00	.2215	.0000	1.44	17.277
1.00	42	.00	.0000	.0000	.00	.000
2.00	16	16.00	.5312	.0000	.50	.000
1.00	27	24.00	.0000	.2988	.89	7.171
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	.00	.0000	.0000	.00	.000
4.00	6	140.00	.7312	.7312	5.83	25.592
2.00	24	.00	.0000	.0000	.00	.000
2.00	28	9.00	.0000	.5117	.14	2.047
1.00	54	24.00	.2611	.2611	.44	6.266
2.00	12	28.00	.4066	.4066	1.17	5.692
2.00	12	.00	.0000	.0000	.00	.000
		5230.00			212.11	1026.51

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
HW PVT GAL	834	1211	2045	4.00	6	8180.
HW PVT H GAL	816	552	1368	2.00	12	2736.
HW PVT QT	148	156	304	1.00	24	304.
PVT H GAL 2%	60	36	96	2.00	12	192.
SKM PVT QT	18	6	24	1.00	24	24.
SKM PVT H GAL	58	6	64	2.00	12	128.
BM PVT H GAL	97	54	151	2.00	12	302.
BM PVT QT	111	68	179	1.00	24	179.
CHOC PVT QT	22	24	46	1.00	24	46.
CHOC SKM H GAL	12	6	18	2.00	12	36.
SHAKES H PT	0	0	0	.25	66	-
WHIP PVT H PT	1	6	7	1.00	66	7.
H2H PVT PT	112	88	200	1.00	42	200.
YOGURT H PT	0	0	0	1.00	54	-
SOUR H2H PT	0	0	0	1.00	42	-
COT CH LC 32OZ	0	16	16	2.00	16	32.
COT CH LC 16OZ	0	54	54	1.00	27	54.
COT CH CV 16OZ	0	0	0	1.00	27	-
COT CH PN 16OZ	0	0	0	1.00	27	-
COT CH SC 8OZ	0	0	0	1.00	48	-
COT CH DRY 12OZ	0	0	0	1.00	27	-
DIP ONION H PT	12	6	18	1.00	54	18.
PVT GAL 2%	24	22	46	4.00	6	184.
H2H PVT QT	0	0	0	2.00	24	-
SOUR CR PT	4	12	16	2.00	28	32.
SOUR CR H PT	14	24	38	1.00	54	38.
LITE LINE H GAL	8	4	12	2.00	12	24.
ORANGE H GAL	0	0	0	2.00	12	-
TOTALS						12716.

PRICE PER POINT 0.195312

POINTS PER CASE 24.2934

WEEKS ENDED 10/18/69 BORDEN CUSTOMER A&P #354

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	SO. CASES	TOTAL PRICE
4.00	6	8180.00	.7732	.7732	340.83	1581.194
2.00	12	2736.00	.3866	.3866	114.00	528.862
1.00	24	304.00	.2083	.2083	12.67	63.323
2.00	12	192.00	.3656	.3656	8.00	35.098
1.00	24	24.00	.1778	.1778	1.00	4.267
2.00	12	128.00	.3576	.3576	5.33	22.835
2.00	12	302.00	.3786	.3786	12.58	57.159
1.00	24	179.00	.1938	.1938	7.46	34.690
1.00	24	46.00	.2528	.2528	1.92	11.629
2.00	12	36.00	.4242	.4242	1.50	7.436
.25	66	.00	.0000	.0000	.00	.000
1.00	66	7.00	.3018	.3018	.11	2.113
1.00	42	200.00	.2400	.2400	4.76	48.000
1.00	54	-.00	.0000	.0000	.00	.000
1.00	42	.00	.0000	.0000	.00	.000
2.00	16	32.00	.5312	.5312	1.00	8.499
1.00	27	54.00	.0000	.2958	2.00	16.135
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	18.00	.3031	.3031	.33	5.456
4.00	6	184.00	.7312	.7312	7.67	33.635
2.00	24	.00	.0000	.0000	.00	.000
2.00	28	32.00	.5117	.5117	.57	8.197
1.00	54	38.00	.2611	.2611	.70	9.922
2.00	12	24.00	.4066	.4066	1.00	4.879
2.00	12	.00	.0000	.0000	.00	.000
		12716.00			523.43	2483.59

6085-

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
HH PVT GAL	456	461	917	4.00	6	3668.
HH PVT H GAL	479	396	875	2.00	12	1750.
HH PVT QT	120	168	288	1.00	24	288.
PVT H GAL 2%	21	21	42	2.00	12	84.
SKM PVT QT	23	30	53	1.00	24	53.
SKM PVT H GAL	21	23	44	2.00	12	88.
BM PVT H GAL	84	84	168	2.00	12	336.
BM PVT QT	95	96	191	1.00	24	191.
CHOC PVT QT	20	14	34	1.00	24	34.
CHOC SKM H GAL	0	0	0	2.00	12	.
SHAKES H PT	0	0	0	.25	66	.
WHIP PVT H PT	9	10	19	1.00	66	19.
HRH PVT PT	62	84	146	1.00	42	146.
YOGURT H PT	12	0	12	1.00	54	12.
SOUR HRH PT	0	2	2	1.00	42	2.
COT CH LC 32OZ	0	4	4	2.00	16	8.
COT CH LC 16OZ	0	0	0	1.00	27	.
COT CH CV 16OZ	0	0	0	1.00	27	.
COT CT PN 16OZ	0	0	0	1.00	27	.
COT CH SC 8OZ	0	0	0	1.00	48	.
COT CH DRY 12OZ	0	0	0	1.00	27	.
DIP ONION H PT	7	7	14	1.00	54	14.
PVT GAL 2%	0	0	0	4.00	6	.
HRH PVT QT	36	36	72	2.00	24	144.
SOUR CR PT	8	10	18	2.00	28	36.
SOUR CR H PT	4	18	22	1.00	54	22.
LITE LINE H GAL	0	0	0	2.00	12	.
ORANGE H GAL	36	36	72	2.00	12	144.
	TOTALS					7039.

PRICE PER POINT 0.196393

POINTS PER CASE 24.6902

5810

WEEKS ENDED 10/18/69 BORDEN CUSTOMER ARP #336

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	3668.00	.7732	.7732	152.83	709.024
2.00	12	1750.00	.3846	.3846	72.92	338.275
1.00	24	288.00	.2083	.2083	12.00	52.990
2.00	12	84.00	.3656	.3656	3.50	15.365
1.00	24	53.00	.1778	.1778	2.21	9.423
2.00	12	88.00	.3576	.3576	3.67	15.734
2.00	12	336.00	.3796	.3796	14.00	63.606
1.00	24	191.00	.1938	.1938	7.96	37.016
1.00	24	34.00	.2529	.2529	1.42	8.595
2.00	12	.00	.0000	.0000	.00	.000
.25	66	.00	.0000	.0000	.00	.000
1.00	66	19.00	.3018	.3018	.29	5.734
1.00	42	146.00	.2400	.2400	3.48	35.040
1.00	54	12.00	.2215	.0000	.22	2.658
1.00	42	2.00	.0000	.3691	.05	.738
2.00	16	8.00	.0000	.5312	.25	2.125
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	14.00	.3031	.3031	.26	4.243
4.00	6	.00	.0000	.0000	.00	.000
2.00	24	144.00	.5596	.5596	3.00	40.219
2.00	28	36.00	.5117	.5117	.64	9.211
1.00	54	22.00	.2611	.2611	.41	5.744
2.00	12	.00	.0000	.0000	.00	.000
2.00	12	144.00	.2733	.2733	6.00	19.678
		7039.00			285.09	1.332.41

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
HH PVT GAL	324	318	642	4.00	6	2568
HH PVT H GAL	288	408	696	2.00	12	1392
HH PVT QT	144	156	300	1.00	24	300
PVT H GAL 2%	66	72	138	2.00	12	276
SKM PVT QT	30	30	60	1.00	24	60
SKM PVT H GAL	36	42	78	2.00	12	156
BM PVT H GAL	17	12	29	2.00	12	58
BM PVT QT	36	48	84	1.00	24	84
CHOC PVT QT	9	17	26	1.00	24	26
CHOC SKM H GAL	0	0	0	2.00	12	
SHAKES H PT	0	0	0	.25	66	
WHIP PVT H PT	7	17	24	1.00	66	24
HRH PVT PT	174	156	330	1.00	42	330
YOGURT H PT	0	10	10	1.00	54	10
SOUR HRH PT	4	0	4	1.00	42	4
COT CH LC 32OZ	0	0	0	2.00	16	
COT CH LC 16OZ	0	0	0	1.00	27	
COT CH CV 16OZ	0	0	0	1.00	27	
COT CH PN 16OZ	0	0	0	1.00	27	
COT CH SC 8OZ	0	0	0	1.00	48	
COT CH DRY 12OZ	0	0	0	1.00	27	
DIP ONION H PT	6	4	10	1.00	54	10
PVT GAL 2%	25	33	58	4.00	6	232
HRH PVT QT	0	0	0	2.00	24	
SOUR CR PT	18	0	18	2.00	28	36
SOUR CR H PT	36	30	66	1.00	54	66
LITE LINE H GAL	9	6	15	2.00	12	30
ORANGE H GAL	0	0	0	2.00	12	
TOTALS						5662.

PRICE PER POINT .0.197619

POINTS PER CASE 25.0013

O WEEKS ENDED 10/18/69 BORDEN CUSTOMER ARP #359

PTS/ UNIT	UNIT/ CASE	PTS DEL.	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	2568.00	.7732	.7732	107.00	496.334
2.00	12	1392.00	.3966	.3966	58.00	259.774
1.00	24	300.00	.2083	.2083	12.50	62.497
2.00	12	276.00	.3456	.3456	11.50	59.453
1.00	24	60.00	.1778	.1778	2.50	10.449
2.00	12	156.00	.3576	.3576	6.50	27.393
2.00	12	59.00	.3736	.3736	2.46	10.979
1.00	24	84.00	.1938	.1938	3.50	16.279
1.00	24	25.00	.2528	.2528	1.08	6.573
2.00	12	.00	.0000	.0000	.00	.000
.25	66	.00	.0000	.0000	.00	.000
1.00	66	24.00	.3018	.3018	.36	7.243
1.00	42	330.00	.2400	.2400	7.86	79.200
1.00	54	10.00	.0000	.2215	.19	2.215
1.00	42	4.00	.3521	.0000	.10	1.475
2.00	16	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	10.00	.3031	.3031	.19	3.031
4.00	6	232.00	.7312	.7312	9.67	42.410
2.00	24	.00	.0000	.0000	.00	.000
2.00	28	36.00	.5117	.0000	.64	9.211
1.00	54	66.00	.2611	.2611	1.22	17.233
2.00	12	30.00	.4066	.4066	1.25	6.099
2.00	12	.00	.0000	.0000	.00	.000
		5662.00			225.47	1.118.92

5811

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
HH PVT GAL	815	972	1787	4.00	6	7148.
HH PVT H GAL	360	312	672	2.00	12	1344.
HH PVT QT	132	156	288	1.00	24	288.
PVT H GAL 2%	108	144	252	2.00	12	504.
SKM PVT QT	20	30	50	1.00	24	50.
SKM PVT H GAL	28	42	70	2.00	12	140.
BM PVT H GAL	6	16	22	2.00	12	44.
BM PVT QT	18	32	50	1.00	24	50.
CHOC PVT QT	8	14	22	1.00	24	22.
CHOC SKM H GAL	2	10	12	2.00	12	24.
SHAKES H PT	0	0	0	.25	66	
WHIP PVT H PT	15	26	41	1.00	66	41.
HH PVT PT	84	104	188	1.00	42	188.
YOGURT H PT	0	0	0	1.00	54	
SOUR HH PT	8	12	20	1.00	42	20
COT CH LC 32OZ	0	0	0	2.00	16	
COT CH LC 16OZ	0	0	0	1.00	27	
COT CH CV 16OZ	0	0	0	1.00	27	
COT CH PN 16OZ	0	0	0	1.00	27	
COT CH SC 8OZ	0	0	0	1.00	48	
COT CH DRY 12OZ	0	0	0	1.00	27	
DIP ONION H PT	0	20	20	1.00	54	20
PVT GAL 2%	0	0	0	4.00	6	
HH PVT QT	0	0	0	2.00	24	
SOUR CR PT	12	12	24	2.00	28	48
SOUR CR H PT	24	26	50	1.00	54	50
LITE LINE H GAL	9	12	21	2.00	12	42
ORANGE H GAL	0	0	0	2.00	12	
TOTALS						10023

PRICE PER POINT 0.188342

POINTS PER CASE 24.4427

5812

) NEEKS ENDED 10/18/69 BORDEN CUSTOMER ARP #341

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	ED. CASES	TOTAL PRICE
4.00	6	7143.00	.7432	.7432	297.83	1323.093
2.00	12	1344.00	.3716	.3716	56.00	249.715
1.00	24	288.00	.2008	.2008	12.00	57.830
2.00	12	504.00	.3506	.3506	21.00	88.351
1.00	24	50.00	.1743	.1743	2.08	8.715
2.00	12	140.00	.3426	.3426	5.83	23.982
2.00	12	44.00	.3536	.3536	1.83	7.999
1.00	24	50.00	.1863	.1863	2.08	9.315
1.00	24	22.00	.2453	.2453	.92	5.397
2.00	12	24.00	.3992	.3992	1.00	4.790
.25	66	.00	.0000	.0000	.00	.000
1.00	66	41.00	.2943	.2943	.62	12.066
1.00	42	188.00	.2400	.2400	4.48	45.120
1.00	54	.00	.0000	.0000	.00	.000
1.00	42	20.00	.3773	.3773	.48	7.546
2.00	16	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	20.00	.0000	.2866	.37	5.732
4.00	6	.00	.0000	.0000	.00	.000
2.00	24	.00	.0000	.0000	.00	.000
2.00	28	48.00	.4350	.4350	.86	11.664
1.00	54	50.00	.2642	.2642	.93	13.210
2.00	12	42.00	.3916	.3916	1.75	8.224
2.00	12	.00	.0000	.0000	.00	.000
		10023.00			410.06	1397.76

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
HH PVT GAL	600	756	1356	4.00	6	5424.
HH PVT H GAL	588	744	1332	2.00	12	2664.
HH PVT QT	116	140	256	1.00	24	256.
PVT H GAL 2%	128	138	266	2.00	12	532.
SKM PVT QT	25	22	47	1.00	24	47.
SKM PVT H GAL	47	45	92	2.00	12	184.
3% PVT H GAL	30	34	64	2.00	12	128.
3% PVT QT	23	37	60	1.00	24	60.
CHOC PVT QT	24	31	55	1.00	24	55.
CHOC SKM H GAL	4	18	22	2.00	12	44.
SHAKES H PT	0	0	0	.25	66	
WHIP PVT H PT	9	18	27	1.00	66	27.
SSH PVT PT	124	186	310	1.00	42	310.
YOGURT H PT	24	12	36	1.00	54	36.
SOUR HSH PT	6	4	10	1.00	42	10.
COT CH LC 32OZ	0	16	16	2.00	16	32.
COT CH LC 16OZ	0	54	54	1.00	27	54.
COT CH CV 16OZ	0	0	0	1.00	27	
COT CH PN 16OZ	0	0	0	1.00	27	
COT CH SC 8OZ	0	0	0	1.00	48	
COT CH DRY 12OZ	0	0	0	1.00	27	
DIP ONION H PT	7	16	23	1.00	54	23.
PVT GAL 2%	54	72	126	4.00	6	504.
HSH PVT QT	0	0	0	2.00	24	
SOUR CR PT	9	23	32	2.00	28	64.
SOUR CR H PT	38	49	87	1.00	54	87.
LITE LINE H GAL	13	6	19	2.00	12	38.
ORANGE H GAL	0	0	0	2.00	12	
TOTALS						10579.

PRICE PER POINT 0.196531

POINTS PER CASE 24.6669

WEEKS ENDED 10/18/69 BORDEN CUSTOMER A&P #377

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	5424.00	.7732	.7732	226.00	1748.459
2.00	12	2664.00	.3866	.3866	111.00	514.951
1.00	24	256.00	.2083	.2083	10.67	53.325
2.00	12	532.00	.3656	.3656	22.17	97.250
1.00	24	47.00	.1778	.1778	1.96	8.357
2.00	12	194.00	.3576	.3576	7.67	32.899
2.00	12	128.00	.3786	.3786	5.33	24.230
1.00	24	60.00	.1938	.1938	2.50	11.628
1.00	24	55.00	.2528	.2528	2.29	13.904
2.00	12	44.00	.4242	.4242	1.83	9.332
.25	66	.00	.0000	.0000	.00	.000
1.00	66	27.00	.3018	.3018	.41	8.149
1.00	42	310.00	.2400	.2400	7.38	74.400
1.00	54	36.00	.2215	.2215	.67	7.974
1.00	42	10.00	.3691	.3691	.24	3.691
2.00	16	32.00	.0000	.5312	1.00	8.499
1.00	27	54.00	.0000	.2998	2.00	16.135
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	54	23.00	.3031	.3031	.43	6.971
4.00	6	504.00	.7312	.7312	21.00	92.131
2.00	24	.00	.0000	.0000	.00	.000
2.00	28	64.00	.5117	.5117	1.14	16.374
1.00	54	87.00	.2611	.2611	1.61	22.716
2.00	12	38.00	.4066	.4066	1.58	7.725
2.00	12	.00	.0000	.0000	.00	.000
		10579.00			423.37	2079.10

5813

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, VALPARAISO

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.2079	.2007	.2425
POINTS PER CASE:	26.8393	24.2507	21.9759
LIST PR PER PT:	.3349	.3265	.3752
POINTS DEL:	28522.00	23588.00	4934.00
EQ CASES:	1062.73	972.72	224.52
ACT TOT PRICE:	5929.77	4733.32	1196.44
TOT LIST PR:	9553.76	7702.48	1851.27
% DISCOUNT:	37.93	38.55	35.37

5814

SUMMARY RECAPITULATION OF INVOICES. TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, HIGHLAND

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.219523	.214457	.255970
POINTS PER CASE:	24.310782	24.119050	31.266737
LIST PR PER PT:	.333349	.326365	.424525
POINTS DEL:	6125.00	5378.00	747.00
EQ CASES:	244.87	222.98	23.89
ACT TOT PRICE:	1344.56	1153.35	2191.21
TOT LIST PR:	2072.39	1755.19	317.19
% DISCOUNT:	35.12	34.29	39.72

50

5815

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, LAKE STREET

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.218354	.213263	.260426
POINTS PER CASE:	24.699961	24.178705	30.055389
LIST PR PER PT:	.334356	.324524	.415614
POINTS DEL:	8070.00	7199.00	871.00
ED CASES:	326.72	297.74	28.98
ACT TOT PRICE:	1762.11	1535.29	226.83
TOT LIST PR:	2698.25	2336.25	362.00
% DISCOUNT:	34.69	34.28	37.34

5816

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/19/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, VILLAGE CO.

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.217492	.214422	.249783
POINTS PER CASE:	24.347776	24.114457	30.751247
LIST PR PER PT:	.335146	.326991	.419267
POINTS DEL:	11036.00	10750.00	286.00
EQ CASES:	449.57	416.76	32.81
ACT TOT PRICE:	2400.24	2154.94	245.30
TOT LIST PR:	3698.67	3286.25	412.41
% DISCOUNT:	35.11	34.43	40.52

5817

Route Book Page:

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER BURGERS SUPERMARKET, HAMMOND

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.236139	.225955	.280219
POINTS PER CASE:	25.315246	24.550024	29.263416
LIST PR PER PT:	.344565	.332073	.399544
POINTS DEL:	23781.00	19318.00	4463.00
EQ CASES:	939.39	786.88	152.51
ACT TOT PRICE:	5615.62	4365.00	1250.62
TOT LIST PR:	8194.13	6414.98	1779.15
% DISCOUNT:	31.47	31.96	29.71

53 53

5818

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER MODEL FOOD CENTER, DOLTON

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.235199	.228077	.274172
POINTS PER CASE:	24.927211	24.333190	29.000119
LIST PR PER PT:	.337615	.328139	.392134
POINTS DEL:	5443.00	4637.00	806.00
EQ CASES:	218.36	190.56	27.79
ACT TOT PRICE:	1280.19	1057.59	222.60
TOT LIST PR:	1837.64	1521.53	316.06
% DISCOUNT:	30.34	30.49	29.57

5819

54

SUMMARY RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER WILCO FOOD CENTER, GARY

	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.215250	.209353	.241864
POINTS PER CASE:	25.368627	24.429525	30.694059
LIST PR PER PT:	.338587	.326563	.392855
POINTS DEL:	20383.00	16686.00	3697.00
EQ CASES:	803.47	683.03	120.45
ACT TOT PRICE:	4387.43	3493.26	894.17
TOT LIST PR:	6901.41	5449.03	1452.39
% DISCOUNT:	36.43	35.89	38.43

5820

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

MALLIES SUPERMARKET, HAMMOND

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	306	336	642	4.00	6	2568.00	.910	.910	107.00	584.220
H GAL	432	360	792	2.00	12	1584.00	.455	.455	66.00	360.360
OTS	168	168	336	1.00	24	336.00	.241	.241	14.00	81.144
CHOC OTS	12	24	36	1.00	24	36.00	.287	.287	1.50	10.332
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BM H GAL	24	18	42	2.00	12	84.00	.455	.455	3.50	19.110
BM OTS	30	24	54	1.00	24	54.00	.241	.241	2.25	13.041
GAL 2%	0	0	0	4.00	6	.00	.000	.000	.00	.000
H GAL 2%	42	48	90	2.00	12	180.00	.434	.434	7.50	39.060
H GAL SKM	24	18	42	2.00	12	84.00	.434	.434	3.50	18.228
OTS SKM	6	18	24	1.00	24	24.00	.235	.235	1.00	5.628
WH CREAM	11	11	22	1.00	66	22.00	.336	.336	.33	7.392
H&H OTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
H&H PT	78	51	129	1.00	42	129.00	.329	.329	3.07	42.441
SOUR CRM 16OZ	0	0	0	2.00	28	.00	.000	.000	.00	.000
SOUR CRM 8OZ	42	18	60	1.00	54	60.00	.277	.277	1.11	16.590
SOUR CR H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
DIP-ONION H PT	6	6	12	1.00	54	12.00	.315	.315	.22	3.780
YOUGART H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
TRIP WHP 8OZ	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC QT	12	36	48	1.00	12	48.00	.371	.371	4.00	17.803
ORANGE JC H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LG CURD CH-2LB	6	0	6	2.00	16	12.00	.564	.564	.38	3.381
LG CURD CH-1LB	6	4	10	1.00	27	10.00	.308	.308	.37	3.080
SM CURD CH-2LB	27	30	57	2.00	16	114.00	.564	.564	3.56	32.120
SM CURD CH-1LB	58	75	133	1.00	27	133.00	.308	.308	4.93	40.964
SM CURD CH-8OZ	12	12	24	1.00	48	24.00	.202	.202	.50	4.838
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	0	4	4	2.00	12	8.00	.462	.462	.33	1.848
GAL GLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000

TOTALS.....	ALL	PVT. LBL	BORDEN LABEL
ACT PRICE PER PT:	.2364	.2315	.2955
POINTS PER CASE:	24.5362	24.3305	27.3368
LIST PR PER PT:	.3377	.3307	.4222
POINTS DEL:	5522.00	5101.00	421.00
EQ CASES:	225.06	209.65	15.40
ACT TOT PRICE:	1305.36	1180.96	124.41
TOT LIST PR:	1864.81	1687.08	177.73
% DISCOUNT:	30.00	30.00	30.00

5821

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER K. MART, #5154

5822

PRODUCT	UNITS DELIVERED 10/11/69	UNITS DELIVERED 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE.	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	222	240	462	4.00	6	1848.00	.825	.825	77.00	381.150
H GAL	180	228	408	2.00	12	816.00	.420	.420	34.00	171.360
QTS	66	57	123	1.00	24	123.00	.220	.220	5.12	27.060
CHOC QTS	13	20	33	1.00	24	33.00	.270	.270	1.37	8.910
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	10	13	23	2.00	12	46.00	.400	.400	1.92	9.200
BM H GAL	40	42	82	2.00	12	164.00	.420	.420	6.83	34.440
BM QTS	27	22	49	1.00	24	49.00	.220	.220	2.04	10.780
GAL 2%	39	33	72	4.00	6	288.00	.775	.775	12.00	55.800
H GAL 2%	39	44	83	2.00	12	166.00	.390	.390	6.92	32.370
H GAL SKM	9	13	22	2.00	12	44.00	.390	.390	1.83	8.550
QTS SKM	10	11	21	1.00	24	21.00	.205	.205	.88	4.305
HH CREAM	2	5	7	1.00	66	7.00	.310	.310	.11	2.170
H&H QTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
H&H PT	6	13	19	1.00	42	19.00	.280	.280	.45	5.320
SOUR CRM 16OZ	6	3	9	2.00	28	18.00	.470	.470	.32	4.230
SOUR CRM 8OZ	22	24	46	1.00	54	46.00	.260	.260	.85	11.960
SOUR CR H&H PT	6	4	10	1.00	42	10.00	.380	.380	.24	3.800
DIP-ONION H PT	0	8	8	1.00	54	8.00	.000	.270	.15	2.160
YOUGART H PT	16	15	31	1.00	54	31.00	.250	.250	.57	7.750
TRIP WHP 8OZ	0	24	24	1.00	12	24.00	.000	.430	2.00	10.320
ORANGE JC QT	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LG CURD CH-2LB	33	26	59	2.00	16	118.00	.573	.573	3.69	33.807
LG CURD CH-1LB	43	16	59	1.00	27	59.00	.310	.310	2.19	18.290
SM CURD CH-2LB	4	10	14	2.00	16	28.00	.573	.573	.88	8.022
SM CURD CH-1LB	17	29	46	1.00	27	46.00	.310	.310	1.70	14.260
SM CURD CH-8OZ	0	0	0	1.00	48	.00	.000	.000	.00	.000
CHIVE 1 LB	8	2	10	1.00	27	10.00	.320	.320	.37	3.200
PINEAPPLE-1LB	4	4	8	1.00	27	8.00	.320	.320	.30	2.560
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	0	0	0	2.00	12	.00	.000	.000	.00	.000
GAL GLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000
TOTALS						4030.00			163.73	871.80

PRICE PER POINT 0.216329

POINTS PER CASE 24.6142

57

5822

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER TIEBEL'S RESTAURANT

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	23	12	35	4.00	6	140.00	.455	.455	5.83	15.925
H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
OTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC OTS	46	36	82	1.00	24	82.00	.287	.287	3.42	23.534
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BM H GAL	1	2	3	2.00	12	6.00	.455	.455	.25	1.365
BM OTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
GAL 2%	0	0	0	4.00	6	.00	.000	.000	.00	.000
H GAL 2%	0	0	0	2.00	12	.00	.000	.000	.00	.000
H GAL SKM	3	4	7	2.00	12	14.00	.434	.434	.58	3.038
OTS SKM	0	0	0	1.00	24	.00	.000	.000	.00	.000
WH CREAM	0	0	0	1.00	66	.00	.000	.000	.00	.000
H&H OTS	32	14	46	2.00	24	92.00	.653	.653	1.92	30.038
H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
SOUR CRM 16OZ	0	0	0	2.00	28	.00	.000	.000	.00	.000
SOUR CRM 8OZ	0	0	0	1.00	54	.00	.000	.000	.00	.000
SOUR CR H&H PT	203	195	398	1.00	42	398.00	.392	.392	9.48	156.016
DIP-ONION H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
YOUGART H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
TRIP WHP 8OZ	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC OT	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	500	600	1100	1.00	27	1100.00	.279	.279	40.74	306.460
SM CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
SM CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-8OZ	0	0	0	1.00	48	.00	.000	.000	.00	.000
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	0	0	0	2.00	12	.00	.000	.000	.00	.000
GAL GLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000
TOTALS						1832.00			62.22	536.38

PRICE PER POINT 0.292782

POINTS PER CASE 29.4454

5823

5823 58

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER DE LOCK'S MARKET, 6829 HOHMAN AVE

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	.156	89	245	4.00	6	980.00	.860	.860	40.83	210.700
H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
QTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC QTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BM H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BM QTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
GAL 2%	192	198	390	4.00	6	1560.00	.798	.798	65.00	311.220
H GAL 2%	0	0	0	2.00	12	.00	.000	.000	.00	.000
H GAL SKM	0	0	0	2.00	12	.00	.000	.000	.00	.000
QTS SKM	0	0	0	1.00	24	.00	.000	.000	.00	.000
WH CREAM	0	0	0	1.00	66	.00	.000	.000	.00	.000
H&H QTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
SOUR CRM 16OZ	0	0	0	2.00	28	.00	.000	.000	.00	.000
SOUR CRM 8OZ	0	0	0	1.00	54	.00	.000	.000	.00	.000
SOUR CR H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
DIP-ONION H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
YOUGART H PT	12	0	12	1.00	54	12.00	.224	.000	.22	2.688
TRIP WHP 8OZ	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC QT	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
SM CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-8OZ	0	0	0	1.00	48	.00	.000	.000	.00	.000
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	0	0	0	2.00	12	.00	.000	.000	.00	.000
GAL GLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000
TOTALS						2552.00			106.06	524.61

5824

PRICE PER POINT 0.205567

POINTS PER CASE 24.0629

5824

59

products calculated by same procedure as A&P purchases of Pv

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER DE LOCK'S MARKET 1201 CHICAGO AVENUE

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	258	276	534	4.00	6	2136.00	.860	.860	89.00	459.240
H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
OTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC OTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BM H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BM OTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
GAL 2%	156	144	300	4.00	6	1200.00	.798	.798	50.00	239.400
H GAL 2%	0	0	0	2.00	12	.00	.000	.000	.00	.000
H GAL SKM	0	0	0	2.00	12	.00	.000	.000	.00	.000
OTS SKM	0	0	0	1.00	24	.00	.000	.000	.00	.000
H&H CREAM	0	0	0	1.00	66	.00	.000	.000	.00	.000
H&H OTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
SOUR CRM 16OZ	0	0	0	2.00	28	.00	.000	.000	.00	.000
SOUR CRM 8OZ	0	0	0	1.00	54	.00	.000	.000	.00	.000
SOUR CR H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
DIP-ONION H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
YOUGART H PT	22	0	22	1.00	54	22.00	.224	.000	.41	4.928
TRIP WHP 8OZ	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC OT	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC H GAL	12	0	12	2.00	6	24.00	.708	.000	2.00	8.496
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
SM CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-8OZ	0	0	0	1.00	48	.00	.000	.000	.00	.000
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	2	0	2	1.00	27	2.00	.319	.000	.07	.633
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	0	0	0	2.00	12	.00	.000	.000	.00	.000
GAL GLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000
TOTALS						3384.00			141.48	712.70

PRICE PER POINT 0.210609

POINTS PER CASE 23.9183

5825

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTUMER — DE LOCK'S MARKET, 2920 - 165 ST.

5826

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	246	168	414	4.00	6	1656.00	.860	.860	69.00	356.040
H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
QTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC QTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BM H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BM QTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
GAL 2%	372	311	683	4.00	6	2732.00	.798	.798	113.83	545.034
H GAL 2%	0	0	0	2.00	12	.00	.000	.000	.00	.000
H GAL SKM	0	0	0	2.00	12	.00	.000	.000	.00	.000
QTS SKM	47	34	81	1.00	24	81.00	.434	.434	3.37	35.154
HH CREAM	0	0	0	1.00	66	.00	.000	.000	.00	.000
H&H QTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
SOUR CRM 16OZ	0	0	0	2.00	28	.00	.000	.000	.00	.000
SOUR CRM 8OZ	0	0	0	1.00	54	.00	.000	.000	.00	.000
SOUR CR H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
DIP-ONION H PT	10	12	22	1.00	54	22.00	.315	.315	.41	6.930
YOGGART H PT	24	0	24	1.00	54	24.00	.224	.000	.44	5.376
TRIP WHP 8OZ	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC QT	24	11	35	1.00	12	35.00	.371	.371	2.92	12.985
ORANGE JC H GAL	12	12	24	2.00	6	48.00	.708	.708	4.00	16.992
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
SM CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-8OZ	0	0	0	1.00	48	.00	.000	.000	.00	.000
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	22	12	34	2.00	12	68.00	.380	.495	2.83	14.300
GAL GLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000
TOTALS						4666.00			196.81	992.81

PRICE PER POINT 0.212776

POINTS PER CASE 23.7081

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER — SOUTH SIDE BANTAM, HIGHLAND

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	0	0	0	4.00	6	.00	.000	.000	.00	.000
H GAL	696	744	1440	2.00	12	2880.00	.650	.650	120.00	936.000
QTS	138	144	282	1.00	24	282.00	.345	.345	11.75	97.290
CHOC QTS	40	30	70	1.00	24	70.00	.410	.410	2.92	28.700
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	6	3	9	2.00	12	18.00	.650	.650	.75	5.850
BM H GAL	0	2	2	2.00	12	4.00	.000	.650	.17	1.300
BM QTS	0	12	12	1.00	24	12.00	.000	.345	.50	4.140
GAL 2%	0	0	0	4.00	6	.00	.000	.000	.00	.000
H GAL 2%	84	96	180	2.00	12	360.00	.620	.620	15.00	111.600
H GAL SKM	18	32	50	2.00	12	100.00	.620	.620	4.17	31.000
QTS SKM	30	14	44	1.00	24	44.00	.335	.335	1.83	14.740
WH CREAM	8	12	20	1.00	66	20.00	.480	.480	.30	9.600
H&H QTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
H&H PT	40	54	94	1.00	42	94.00	.470	.480	2.24	44.720
SOUR CRM 16OZ	0	0	0	2.00	28	.00	.000	.000	.00	.000
SOUR CRM 8OZ	36	44	80	1.00	54	80.00	.395	.395	1.48	31.600
SOUR CR H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
DIP-ONION H PT	18	15	33	1.00	54	33.00	.450	.450	.61	14.850
YOUGART H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
TRIP WHP 8OZ	6	4	10	1.00	12	10.00	.605	.605	.83	6.050
ORANGE JC QT	48	24	72	1.00	12	72.00	.530	.530	6.00	38.160
ORANGE JC H GAL	11	5	16	2.00	6	32.00	.990	.990	2.67	15.840
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-2LB	2	8	10	2.00	16	20.00	.805	.805	.63	8.050
SM CURD CH-1LB	108	81	189	1.00	27	189.00	.440	.440	7.00	83.160
SM CURD CH-8OZ	0	0	0	1.00	48	.00	.000	.000	.00	.000
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	8	10	18	2.00	12	36.00	.380	.660	1.50	9.640
GAL GLASS	80	46	126	4.00	4	504.00	1.250	1.250	31.50	157.500
TOTALS						4860.00			180.34	1649.79

PRICE PER POINT 0.339463

POINTS PER CASE 26.9488

5827

62

RECAPITULATION OF ROUTE BOOKS, TWO WEEKS ENDED 11/14/69 BORDEN CUSTOMER STOP & SHOP 105 E. MAIN ST.

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	96	114	210	4.00	6	840.00	1.300	1.300	35.00	273.000
H GAL	252	300	552	2.00	12	1104.00	.650	.650	46.00	358.800
QTS	68	48	116	1.00	24	116.00	.345	.345	4.83	40.020
CHOC QTS	4	0	4	1.00	24	4.00	.410	.000	.17	1.640
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	12	8	20	2.00	12	40.00	.620	.620	1.67	12.400
BM H GAL	9	4	13	2.00	12	26.00	.650	.650	1.08	8.450
BM QTS	4	14	18	1.00	24	18.00	.345	.345	.75	6.210
GAL 2%	19	12	31	4.00	6	124.00	1.190	1.190	5.17	36.890
H GAL 2%	28	32	60	2.00	12	120.00	.620	.620	5.00	37.200
H GAL SKM	13	7	20	2.00	12	40.00	.620	.620	1.67	12.400
QTS SKM	7	12	19	1.00	24	19.00	.335	.335	.79	6.365
MK CREAM	6	8	14	1.00	66	14.00	.480	.480	.21	6.720
H&H QTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
H&H PT	23	34	57	1.00	42	57.00	.470	.470	1.36	26.790
SOUR CRM 16OZ	4	7	11	2.00	28	22.00	.770	.770	.39	8.470
SOUR CRM 8OZ	4	10	14	1.00	54	14.00	.395	.395	.26	5.530
SOUR CR H&H PT	2	2	4	1.00	42	4.00	.560	.560	.10	2.240
DIP-ONION H PT	8	4	12	1.00	54	12.00	.450	.450	.22	5.400
YOGART H PT	12	42	54	1.00	54	54.00	.320	.320	1.00	17.280
TRIP ASP 8OZ	0	4	4	1.00	12	4.00	.000	.605	.33	2.420
ORANGE JC QT	24	24	48	1.00	12	48.00	.530	.530	4.00	25.440
ORANGE JC H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-2LB	18	22	40	2.00	16	80.00	.805	.805	2.50	32.200
SM CURD CH-1LB	38	50	88	1.00	27	88.00	.440	.440	3.26	38.720
SM CURD CH-8OZ	10	14	24	1.00	48	24.00	.288	.288	.50	6.912
CHIVE 1 LB	2	1	3	1.00	27	3.00	.455	.455	.11	1.365
PINEAPPLE-1LB	2	1	3	1.00	27	3.00	.455	.455	.11	1.365
DRY CHS 12 OZ	4	2	6	1.00	27	6.00	.415	.415	.22	2.490
SPEC ITEMS	0	0	0	2.00	12	.00	.000	.000	.00	.000
GAL GLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000
SHAKES H PT	18	4	22	.25	66	5.50	.165	.165	.33	3.630
CIDER H GAL	6	0	6	2.00	6	12.00	.370	.000	1.00	2.220
LIME H GAL	12	6	18	2.00	6	36.00	.370	.370	3.00	6.660
PEERLS BTR 1 LB	0	0	0	1.00	12	.00	.000	.000	.00	.000
LITE LINE H GAL	13	16	29	2.00	12	58.00	.620	.620	2.42	17.980
TOTALS						2995.50			121.03	1007.21

PRICE PER POINT 0.33624

POINTS PER CASE 24.7492

5828

63

RECAPITULATION OF ROUTE BOOKS, TWO WEEKS ENDED 11/14/69 BORDEN CUSTOMER STAN'S GROCERY

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	54	63	117	4.00	6	468.00	1.300	1.300	19.50	152.100
H GAL	93	130	223	2.00	12	446.00	.650	.650	18.58	144.950
OTS	22	24	46	1.00	24	46.00	.345	.345	1.92	15.870
CHOC OTS	2	18	20	1.00	24	20.00	.410	.410	.83	8.200
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	12	0	12	2.00	12	24.00	.620	.000	1.00	7.440
SM H GAL	13	10	23	2.00	12	46.00	.650	.650	1.92	14.950
SM OTS	8	12	20	1.00	24	20.00	.345	.345	.83	6.900
GAL 2%	3	1	4	4.00	6	16.00	1.190	1.190	.67	4.760
H GAL 2%	0	0	0	2.00	12	.00	.000	.000	.00	.000
H GAL SKM	0	0	0	2.00	12	.00	.000	.000	.00	.000
OTS SKM	4	5	9	1.00	24	9.00	.335	.335	.38	3.015
HAH CREAM	2	4	6	1.00	66	6.00	.480	.480	.09	2.880
HAH OTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
HAH PT	16	14	30	1.00	42	30.00	.470	.470	.71	14.100
SOUR CRM 16OZ	0	0	0	2.00	28	.00	.000	.000	.00	.000
SOUR CRM 8OZ	2	4	6	1.00	54	6.00	.395	.395	.11	2.370
SOUR CR HAH PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
DIP-ONION H PT	4	2	6	1.00	54	6.00	.450	.450	.11	2.700
YOGGART H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
TRIP WHP 8OZ	0	4	4	1.00	12	4.00	.000	.605	.33	2.420
ORANGE JC QT	12	0	12	1.00	12	12.00	.530	.000	1.00	6.360
ORANGE JC H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
SM CURD CH-1LB	6	18	24	1.00	27	24.00	.440	.440	.89	10.560
SM CURD CH-8OZ	0	0	0	1.00	48	.00	.000	.000	.00	.000
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	0	0	0	2.00	12	.00	.000	.000	.00	.000
GAL CLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000
SHAKES H PT	12	8	20	.25	66	5.00	.165	.165	.30	3.300
CIDER H GAL	4	0	4	2.00	6	8.00	.370	.000	.67	1.480
LIME H GAL	6	0	6	2.00	6	12.00	.370	.000	1.00	2.220
PEERLS BTR 1 LB	16	12	28	1.00	12	28.00	.950	.950	2.33	26.600
LITE LINE H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
TOTALS						1236.00			53.18	433.17

PRICE PER POINT 0.350465

POINTS PER CASE 23.2428

5829

RECAPITULATION OF ROUTE BOOKS, TWO WEEKS ENDED 11/14/69 BURDEN CUSTOMER HI - LOW FOODS, 114 JOLIET ST.

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	SO. CASES	TOTAL PRICE
GAL PAP	126	108	234	4.00	6	936.00	1.300	1.300	39.00	304.200
H GAL	384	552	936	2.00	12	1872.00	.650	.650	78.00	608.400
OTS	28	38	66	1.00	24	66.00	.345	.345	2.75	22.770
CHOC OTS	14	8	20	1.00	24	20.00	.410	.410	.83	8.200
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	8	5	13	2.00	12	26.00	.620	.620	1.08	8.060
BM H GAL	7	3	10	2.00	12	20.00	.650	.650	.83	6.500
BM OTS	16	12	28	1.00	24	28.00	.345	.345	1.17	9.660
CAL 2%	6	10	16	4.00	6	64.00	1.190	1.190	2.67	19.040
H GAL 2%	20	36	56	2.00	12	112.00	.620	.620	4.67	34.720
H GAL SKM	5	3	8	2.00	12	16.00	.620	.620	.67	4.960
OTS SKM	4	3	7	1.00	24	7.00	.335	.335	.29	2.345
HH CREAM	4	0	4	1.00	66	4.00	.480	.000	.06	1.920
HHH OTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
HHH PT	23	26	49	1.00	42	49.00	.470	.470	1.17	23.030
SOUR CRM 16OZ	10	9	19	2.00	28	38.00	.770	.770	.68	14.630
SOUR CRM 8OZ	24	14	38	1.00	54	38.00	.395	.395	.70	15.010
SOUR CR HHH PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
DIP-ONION H PT	8	6	14	1.00	54	14.00	.450	.450	.26	6.300
YOGOART H PT	0	42	42	1.00	54	42.00	.000	.320	.78	13.440
TRIP WHP 8OZ	0	10	10	1.00	12	10.00	.000	.605	.83	6.050
ORANGE JC OT	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-2LB	20	20	40	2.00	16	80.00	.805	.805	2.50	32.200
SM CURD CH-1LB	40	56	96	1.00	27	96.00	.440	.440	3.56	42.240
SM CURD CH-8OZ	6	10	16	1.00	48	16.00	.288	.288	.33	4.608
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
DRY CHS 12 OZ	2	0	2	1.00	27	2.00	.415	.000	.07	.830
SPEC ITEMS	0	0	0	2.00	12	.00	.000	.000	.00	.000
CAL CLASS	88	80	168	4.00	4	672.00	1.250	1.250	42.00	210.000
SHAKES H PT	10	28	38	.25	66	9.50	.165	.165	.58	6.262
CIDER H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LIME H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
PEEPLS 6TH 1 LB	0	0	0	1.00	12	.00	.000	.000	.00	.000
LITE LINE H GAL	7	0	7	2.00	12	14.00	.620	.000	.58	4.340
TOTALS						4251.50			185.48	1409.72

PRICE PER POINT 0.331581

POINTS PER CASE 22.922

5830

RECAPITULATION OF ROUTE BOOKS, TWO WEEKS ENDED 11/14/69 BORDEN CUSTOMER JIM'S MARATHON

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
GAL PAP	30	36	66	4.00	6	264.00	1.300	1.300	11.00	85.800
H GAL	36	24	60	2.00	12	120.00	.650	.650	5.00	39.000
OTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC OTS	0	0	0	1.00	24	.00	.000	.000	.00	.000
CHOC H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CHOC H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BK H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
BK OTS	0	2	2	1.00	24	4.00	.345	.345	.17	1.380
GAL 2%	0	0	0	4.00	6	.00	.000	.000	.00	.000
H GAL 2%	0	0	0	2.00	12	.00	.000	.000	.00	.000
H GAL SKM	0	0	0	2.00	12	.00	.000	.000	.00	.000
OTS SKM	0	0	0	1.00	24	.00	.000	.000	.00	.000
HH CREAM	0	0	0	1.00	66	.00	.000	.000	.00	.000
H&H OTS	0	0	0	2.00	24	.00	.000	.000	.00	.000
H&H PT	2	2	4	1.00	42	4.00	.470	.470	.10	1.880
SOUR CRM 16OZ	0	0	0	2.00	28	.00	.000	.000	.00	.000
SOUR CRM 8OZ	0	0	0	1.00	54	.00	.000	.000	.00	.000
SOUR CR H&H PT	0	0	0	1.00	42	.00	.000	.000	.00	.000
DIP-ONION H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
YOGGART H PT	0	0	0	1.00	54	.00	.000	.000	.00	.000
TRIP WHP 8OZ	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC OT	0	0	0	1.00	12	.00	.000	.000	.00	.000
ORANGE JC H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LG CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
LG CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-2LB	0	0	0	2.00	16	.00	.000	.000	.00	.000
SM CURD CH-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
SM CURD CH-8OZ	0	0	0	1.00	48	.00	.000	.000	.00	.000
CHIVE 1 LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
PINEAPPLE-1LB	0	0	0	1.00	27	.00	.000	.000	.00	.000
DRY CHS 12 OZ	0	0	0	1.00	27	.00	.000	.000	.00	.000
SPEC ITEMS	0	0	0	2.00	12	.00	.000	.000	.00	.000
GAL GLASS	0	0	0	4.00	4	.00	.000	.000	.00	.000
SHAKES H PT	0	0	0	.25	66	.00	.000	.000	.00	.000
CIDER H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
LIME H GAL	0	0	0	2.00	6	.00	.000	.000	.00	.000
PEERLS BTR 1 LB	0	0	0	1.00	12	.00	.000	.000	.00	.000
LITE LINE H GAL	0	0	0	2.00	12	.00	.000	.000	.00	.000
TOTALS						392.00			16.26	128.06

PRICE PER POINT 0.326684

POINTS PER CASE 24.1054

5831

Store Name: Stop & Shop 5832
Address: 105 East Main Street
Route Book Page: 9

Product	Units Delivered 1-7	8-14	Units Delivered Nov. 1 thru Nov.14,1969	Unit List Price, Store-Wholesale (CX-135)	Value at Wholesale List
Gal. Glass				1.25	
1/2 Gal. Paper	252	300	552	.65	358.80
Cal. Paper	96	114	210	1.30	273.00
Qts. Paper	68	48	116	.345	40.02
Shakes 1/2 Pts.	18	4	22	.1648	3.63
Choc. Milk Qts.	4		4	.41	1.64
Chc.Skm. 1/2 Gal.	12	8	20	.62	12.40
Buttrmlk 1/2 Gal.	9	4	13	.65	8.45
Buttrmlk Qts.	4	14	18	.345	6.21
Skim Mlk 1/2 Gals.	13	7	20	.62	12.40
Skim Milk Qts.	7	12	19	.335	6.37
2% 1/2 Gal	28	32	60	.62	37.20
2% Gal.	19	12	31	1.19	36.89
Lite Lime	13	16	29	.62	17.98
Whip Crm. 1/2 Pts.	6	8	14	.48	6.72
Half & Half Pts.	23	34	57	.47	26.79
Triple XX		4	4	.605	2.42
Sour Cream 16 oz.	4	7	11	.77	8.47
Sour Cream 8 oz.	4	10	14	.395	5.53
Dip French Onion	8	4	12	.45	5.40
Sour H.H. Pts.	2	2	4	.56	2.24
Orange Juice Qts.	24	24	48	.53	25.44
Yogurt 8 oz.	12	42	54	.32	17.28
Lime 1/2 G	12	6	18	.37	6.66
Cider 1/2 G	(6)		(6)	.37	(2.22)
Cot. Cheese 2#	18	22	40	.805	32.20
Cot. Cheese 1#	38	50	88	.44	38.72
Cot. Cheese 8 oz.	10	14	24	.288	6.91
Chive Cot. Cheese	2	1	3	.455	1.37
Pine. Cot.Ches.1#	2	1	3	.455	1.37
Dry Curd Ches. 12oz.	4	(2)	2	.415	.83
Egg Nog					

TOTAL VALUE OF ALL PRODUCTS AT WHOLESALE LIST

PER CASE AND COMPANY CALCULATION 1,001.12

PER ROUTE BOOK 11/1 '69 - 11/14 1,003.69

Address: 401 Colfax Street
Route Book Page: 8

5833

Product	Units Delivered 1-7	Units Delivered 8-14	Units Delivered Nov. 1 thru Nov.14,1969	Unit List Price, Store-Wholesale (CX-135)	Value at Wholesale List
Gal. Glass				1.25	
1/2 Gal. Paper	93	130	223	.65	144.95
Gal. Paper	54	63	117	1.30	152.10
Qts. Paper	22	24	46	.345	15.87
Shakes 1/2 Pts.	12	8	20	.1648	3.30
Choc. Milk Qts.	2	18	20	.41	8.20
Choc. Skim 1/2 Gal	12		12	.62	7.44
Buttrmlk 1/2 Gal.	13	10	23	.65	14.95
Buttrmlk Qts.	8	12	20	.345	6.90
Skim Milk 1/2 Gal				.62	
Skim Milk Qts.	4	5	9	.335	3.02
2% 1/2 Gal.				.62	
2% Gal.	3	1	4	1.19	4.76
Whip Cream 1/2 Pts.	2	4	6	.48	2.88
Half & Half Pts.	16	14	30	.47	14.10
Triple XX		4	4	.605	2.42
Sour Cream 16 oz.				.77	
Sour Cream 8 oz.	2	4	6	.395	2.37
Dip French Onion	4	2	6	.45	2.70
Orange Juice Qt.	12		12	.53	6.36
Lime 1/2 G	6		6	.37	2.22
Cider 1/2 G	4		4	.37	1.48
Peerless Btr 1#	16	12	28	.95	26.60
Cot. Cheese 2#				.805	
Cot. Cheese 16 oz	6	18	24	.44	10.56

TOTAL VALUE OF ALL PRODUCTS AT WHOLESALE LIST

PER CASE AND COMPANY CALCULATION 433.18

PER ROUTE BOOK 11/1 - 11/14 435.35

Store Name: Hi-Low Foods
Address: 114 Joliet Street
Route Book Page: 10 5834

Product	Units Delivered 1-7	Units Delivered 8-14	Units Delivered Nov. 1 thru Nov.14,1969	Unit List Price, Store-Wholesale (CX-135)	Value at Wholesale List
Gal. Glass	88	80	168	1.25	210.00
1/2 Gal. Paper	384	552	936	.65	608.40
Gal. Paper	126	108	234	1.30	304.20
Qts. Paper	28	38	66	.345	22.77
Shakes 1/2 Pts.	10	28	38	.1648	6.26
Choc. Milk Qts.	12	8	20	.41	8.20
Chc. Skim 1/2 Gal.	8	5	13	.62	8.06
Buttrmlk 1/2 Gal.	7	3	10	.65	6.50
Buttrmlk Qts.	16	12	28	.345	9.66
Skim Milk 1/2 Gal.	5	3	8	.62	4.96
Skim Milk Qts.	4	3	7	.335	2.35
2% 1/2 Gal.	20	36	56	.62	34.72
2% Gal.	6	10	16	1.19	19.04
Lite Lime 1/2 Gal.	9	(2)	7	.62	4.34
Whip Cream 1/2 Pt.	6	(2)	4	.48	1.92
Half & Half Pts.	23	26	49	.47	23.03
Triple XX		10	10	.605	6.05
Sour Cream 16 oz.	10	9	19	.77	14.63
Sour Cream 8 oz.	24	14	38	.395	15.01
Dip French Onion	8	6	14	.45	6.30
Yogurt		42	42	.32	13.44
Orange Juice Qt.				.53	
Sour H.H.				.56	
Dry	2		2	.415	.83
Cot. Cheese 2#	20	20	40	.805	32.20
Cot. Cheese 1#	40	56	96	.44	42.24
Cot. Cheese 8 oz.	6	10	16	.288	4.61
Chive	(2)	1	(1)	.455	(.46)
Pine	(2)		(2)	.455	(.91)
Cider 1/2 Gal.	(6)		(6)	.37	(2.22)

TOTAL VALUE OF ALL PRODUCTS AT WHOLESALE LIST

PER CASE AND COMPANY CALCULATION 1,406.13

PER ROUTE BOOK 11/1 - 11/14 1,414.21

5835

Store Name: Jim's Marathon
Address: 3409 45th Avenue
Route Book Page: 12

Product	Units Delivered 1-7	8-14	Units Delivered Nov. 1 thru Nov.14,1969	Unit List Price, Store-Wholesale (CX-135)	Value at Wholesale List
Gal. Glass				1.25	
1/2 Gal. Paper	36	24	60	.65	39.00
Gal. Paper	30	36	66	1.30	85.80
Qts. Paper				.345	
Choc. Milk Qts.				.41	
Buttermilk Qts.	(2)	(2)	(4)	.345	(1.38)
Half & Half Pts.	2	2	4	.47	1.88

TOTAL VALUE OF ALL PRODUCTS AT WHOLESALE LIST

PER CASE AND COMPANY CALCULATION

PER ROUTE BOOK 11/1 - 11/14

125.30

127.70

Explanation of Comparative Cost and Discount
(Loading, Delivery and Branch Clerical Cost f
Customers' purchases of products equivalent to
products calculated by same procedure as A&P

Element #	Description	Customer Classification*	Computational Procedure	Data
1	Total Actual Price Paid, 2 weeks end. 10/18/69	A&PS	Direct Entry	Detai
		NCC	Direct Entry	Detai
				Detai
		CC	Direct Entry	Detai
		A&PM	Direct Entry	Detai
		A&PT	Sum of A&PS and A&PM	
2	Actual Price Paid for Pvt. Label Items, 2 wks. end. 10/18/69	A&PS	Direct Entry	Summa
		A&PM	Direct Entry	Summa
		A&PT	Sum of A&PS and A&PM	The r
3	Actual Price Paid for Eq. Pvt. Label Items, 2 wks. end. 10/18/69	CC	Direct Entry	Summa
4	Total Points Delivered 2 weeks end. 10/18/69	All	Direct Entry	RA&PX
		A&PM	Direct Entry	RA&PX
		A&PT	Sum of A&PS and A&PM	The r
5	Private Label Points Delivered 2 weeks end. 10/18/69	A&PS	Direct Entry	Same
		A&PM	Direct Entry	Same
		A&PT	Sum of A&PS and A&PM	The r
6	Eq. Pvt. Label Points Delivered 2 weeks end. 10/18/69	CC	Direct Entry	Same
7	Total Cases Delivered 2 weeks end. 10/18/69	NCC	Direct Entry	Deta
		CC	Direct Entry	Same
		A&PS	Direct Entry	Same
		A&PM	Direct Entry	Same
		A&PT	Sum of A&PS and A&PM	Same
8	Private Label Cases Delivered 2 wks. end. 10/18/69	A&PS	Direct Entry	Same
		A&PM	Direct Entry	Same
		A&PT	Sum of A&PS and A&PM	Same
9	Eq. Pvt. Label Cases Delivered 2 wks. end. 10/18/69	CC	Direct Entry	Same
10	Total Delivery Stops per Customer, 2 wks. end. 10/18/69	CC	Direct Entry	RA&P
		NCC	Direct Entry	RA&P
		A&PS, A&PM	Direct Entry	CX
		A&PT	Sum of A&PS and A&PM	

5836

* CUSTOMER CLASSIFICATIONS:
- CC - Complaint customers on the 3 store routes
- NCC - Non complaint customers on the 3 store routes
- A&PS - The 12 A&P stores on the 3 store routes
- A&PM - A&P Store #358 on mixed route #2
- A&PT - All 13 A&P stores served on Harmond Branch wholesale routes
- NCCM - Non complaint customers on the mixed and canteen routes
- All - All customers on the 3 store routes (A&PS + CC + NCC)

Explanation of Comparative Cost and Discount Calculation - Hammond
(Loading, Delivery and Branch Clerical Cost for Complaint
Customers' purchases of products equivalent to A&P private label
products calculated by same procedure as A&P purchases of Pvt. Label)

ntomer ification*	Computational Procedure	Data Source - Hammond Wholesale Route Customers, October, 1969
A&PS	Direct Entry	Detailed Recapitulations of Invoices, RA&PX 234 pp. 35-45 and 48
CC	Direct Entry	Detailed Recapitulations of Invoices, RA&PX 234 pp. 57-62
		Detailed Recapitulations of Route Books RA&PX 234 pp. 63-56 (invoices not availab
C	Direct Entry	Detailed Recapitulation of Invoices, RA&PX 234 pp. 56, 96-98, 100, 102, 105
&PM	Direct Entry	Detailed Recapitulation of Invoices RA&PX 234 p. 46
&PT	Sum of A&PS and A&PM	
&PS	Direct Entry	Summary Recap. of invoices, 12 stores, Store Rts. RA&PX 234 pp. 21-32.
&PM	Direct Entry	Summary Recap. of invoices, A&P store #358, RA&PX 234 p. 33.
&PT	Sum of A&PS and A&PM	The results of this calculation will be found on RA&PX 234 p. 13
C	Direct Entry	Summary Recap. of Invoices, RA&PX 234 pp. 49-56.
ll	Direct Entry	RA&PX 234, pp. 35-45, 48, 56-66, 96-98, 100, 102, 105
&PM	Direct Entry	RA&PX 234, p. 33
&PT	Sum of A&PS and A&PM	The results of this calculation will be found on RA&PX 234, p. 13
&PS	Direct Entry	Same as element #2
&PM	Direct Entry	Same as element #2
&PT	Sum of A&PS and A&PM	The results of this calculation will be found on RA&PX 234, p. 13
C	Direct Entry	Same as element #3
CC	Direct Entry	Detailed Recapitulation of Invoices and Route Books, RA&PX 234 pp. 57-66.
C	Direct Entry	Same as element #3
&PS	Direct Entry	Same as element #2
&PM	Direct Entry	Same as element #2
&PT	Sum of A&PS and A&PM	Same as element #2
&PS	Direct Entry	Same as element #2
&PM	Direct Entry	Same as element #2
&PT	Sum of A&PS and A&PM	Same as element #2
C	Direct Entry	Same as element #3
C	Direct Entry	RA&PX 234, p. 11
CC	Direct Entry	RA&PX 234, p. 12
&PS, A&PM	Direct Entry	CX 62H, verified by route Book Entries (See RA&PX 94-99)
&PT	Sum of A&PS and A&PM	

le routes
outes
CC)

Explanation of Comparative Cost and Discount Calculation - Hammond
(Drawing, Delivery and Branch Clerical Cost for Complaint
Customers' purchases of products equivalent to A&P private label
products calculated by same procedure as A&P purchases of Pvt. Label)

Element #	Description	Customer Classification	Computational Procedure	Data Source - Hammond Wholesale Items Customer (Complaint)
11	Delivery Stops/Month	All	Direct Entry	RA&PX 234, p.11, 12; CX62N, verified by route book entries (See RA&PX 94-99).
12	Collections/Month	CC	Direct Entry	Same as element #11
		NCC	Direct Entry	Same as element #11
		A&PS	Direct Entry	CX 62 P and Q: A&P stores all collected by central billing
13	Total Points/ Delivery	All	Element #4 divided by element #11	
		A&PM	Element #4 divided by element #12	
		A&PT	Element #4 divided by element #12	
14	Total Points/Case	All	Direct Entry	RA&PX 234, pp. 35-45, 48, 56-66, 96-98, 100, 122 and 155 (The total points/case was derived by dividing tot. pt. del. by tot. eq. cases)
		A&PM	Direct Entry	RA&PX 234, p.46 (The total points/case was derived by dividing tot. pt. del. by tot. eq. cases)
15	Private Label Points/Case	A&PS	Direct Entry	Same as element #2
		A&PM	Direct Entry	Same as element #2
		A&PT	Sum of A&PS and A&PM	The results of this calculation will be found on RA&PX 234, p. 13.
16	Eq. Pvt. Label Points/Case	CC	Direct Entry	Same as element #3
17	Proportion of Borden Label Cases Glass	All	Cases Glass divided by total Borden Label cases delivered	Detailed Recapitulation of Invoices or Route Book Entries, RA&PX 35-45, 48, 56-66, 96-98, 100, 122, and 155.
18	Actual Price/Point, Private Label	A&PS	Direct Entry	RA&PX 234, p. 20
		A&PM	Direct Entry	Same as element #2
		A&PT	Direct Entry (sum of A&PS plus A&PM)	See RA&PX 234, p. 13
19	Actual Price/Point, Eq. Pvt. Label	CC	Direct Entry	Same as element #3
20	Variable Min./Case	All	Direct Entry for each customer.	Type of service determined by analysis of testimony and stipulation
		A&PM	The entry for each customer varied depending on type of service: The Entries are: limited service-(K-5=0.058); full service to display cooler and reserve cooler-(K-6=1.547); full service to one location only-(K=1.903)	(RA&PX 36). The results of this analysis are set forth on RA&PX 234, pp. 11 & 12. Time values selected from RA&PX 234, pp. 16 & 17. All customers receiving same type of service have same variable minutes per case.
21	Fixed Min./Stop	All	Direct Entry for each customer.	Type of service determined by analysis of testimony and stipulation (RA&PX 36). The results of this analysis are set forth on RA&PX 234, pp. 11 & 12. Time values selected from RA&PX 234, pp. 16 & 17. All customers receiving same type of service have same fixed minutes per stop.
		A&PM	The entry for each customer varied depending on type of service: The entries are: limited service, with route book-(K=10=5.04); full service-(K=11=9.00), plus 1.32 multiplied by element #12 divided by element #11	

5837

Explanation of Comparative Cost and Discount Calculation - H
(Loading, Delivery and Branch Clerical Cost for Complaint
Customers' purchases of products equivalent to A&P private l
products calculated by same procedure as A&P purchases of Pv

ement #	Description	Customer Classification	Computational Procedure
22	Total Cases/Delivery	All A&PM	Element #7 divided by element #10 Element #7 divided by element #10
23	Actual Private Label Cases Per Delivery	A&PS A&PM A&PT	Element #8 divided by element #10 Element #8 divided by element #10
24	Eq. Pvt. Label Cases/Del.	CC	Element #9 divided by element #10
25	Total Variable Min./Month	A&PS A&PM	The quantity developed from Element #20 multiplied by Element #4 multiplied by 2.25 divided by Element #14, plus the quantity developed from Element #17 multiplied by 0.1 multiplied by 2.25 multiplied by the difference between Elements #7 and #8.
		CC NCC	The quantity developed from Element #20 multiplied by Element #4 multiplied by 2.25 divided by Element #14, plus the quantity developed from Element #17 multiplied by 0.1 multiplied by 2.25 multiplied by the difference between Elements #7 and #9.
26	Total Private Label Variable Minutes/2 weeks end. 10/18/69	A&PS A&PM	Element #20 multiplied by element #23 multiplied by element #10 Element #20 multiplied by element #23 multiplied by element #10
27	Eq. Pvt. Label Variable Minutes/Month	CC	Element #20 multiplied by element #9 multiplied by 2.25
28	Proportion of Total Variable Minutes for Private Label	A&PS A&PM	Element #26 multiplied by 2.25 divided by element #25 Element #26 multiplied by 2.25 divided by element #25
29	Proportion of Total Variable Minutes for Eq. Pvt. Label	CC	Element #27 divided by element #25.

5838

of Comparative Cost and Discount Calculation - Hammond
livery and Branch Clerical Cost for Complaint
rchases of products equivalent to A&P private label
culated by same procedure as A&P purchases of Pvt. Label)

ion	Computational Procedure	Data Source - Hammond Wholesale Route Customers, October, 1969
	Element #7 divided by element #10 Element #7 divided by element #10	
	Element #8 divided by element #10 Element #8 divided by element #10	
	Element #9 divided by element #10	
	The quantity developed from Element #20 multiplied by Element #4 multiplied by 2.25 divided by Element #14, plus the quantity developed from Element #17 multiplied by 0.1 multiplied by 2.25 multiplied by the difference between Elements #7 and #8.	The constant of 0.10 minutes per case of glass containers is from Case and Company's time standards for the additional time required to handle products packaged in glass containers. In the case of non-complaint customers, all cases delivered were treated as Borden Label Cases.
	The quantity developed from Element #20 multiplied by Element #4 multiplied by 2.25 divided by Element #14, plus the quantity developed from Element #17 multiplied by 0.1 multiplied by 2.25 multiplied by the difference between Elements #7 and #9.	
	Element #20 multiplied by element #23 multiplied by element #10 Element #20 multiplied by element #23 multiplied by element #10	The results of this calculation are displayed on RA&PX 234 p. 14, line 8 The results of this calculation are displayed on RA&PX 234 p. 15, line 8
	Element #20 multiplied by element #9 multiplied by 2.25	
	Element #26 multiplied by 2.25 divided by element #25 Element #26 multiplied by 2.25 divided by element #25	The results of this calculation are displayed on RA&PX 234 p. 14, line 9 The results of this calculation are displayed on RA&PX 234 p. 15, line 9
	Element #27 divided by element #25.	

Explanation of Comparative Cost and Discou
(Loading, Delivery and Branch Clerical Cos
Customers' purchases of products equivalent
products calculated by same procedure as A

Element #	Description	Customer Classification	Computational Procedure
30	Private Label Fixed Minutes, 2 weeks end 10/18/69	A&PS	Element #28 multiplied by element #21 multiplied by element #10
		A&PM	Element #28 multiplied by element #21 multiplied by element #10
31	Eq. Pvt. Label Fixed Min./Month	CC	Element #29 multiplied by element #21 multiplied by element #11
32	Total Actual Private Label Minutes, 2 weeks end. 10/18/69	A&PS	Element #26 plus element #30
		A&PM	Element #26 plus element #30
33	Total Eq. Pvt. Label Min./Month	CC	Element #27 plus element #31
34	Minutes per Actual Private Label Point	A&PS	Element #32 divided by element #5
		A&PM	Element #32 divided by element #5
		A&PT	Sum of A&PS and A&PM
35	Min. per Eq. Pvt. Label Point	CC	Element #33 divided by element #6 divided by 2.25
36	Total Serving Minutes Per Stop, Store Routes	All	Element #37 divided by Element #11
37	Total Serving Minutes Per Month, Store Routes	All	Sum of following calculation for each customer served on store routes: Element #38 multiplied by Element #20 plus Element #11 multiplied by Element #21
38	Total Cases Per Month, Store Routes	All	Element #39 divided by Element #14
39	Total Points Per Month Store Routes	All	Sum of Products of Element # 4 multiplied by 2.25
40	Truck Loading Cost Per Case	All	Direct Entry - a constant value
		A&PM	Direct Entry - a constant value
41	Cost Per Serving Minute, Store Routes	A&PS	Direct Entry - a constant value
		CC	Direct Entry - a constant value
42	Cost Per Serving Minute Mixed Route #2	A&PM	Direct Entry - a constant value

5839

Explanation of Comparative Cost and Discount Calculation - Hammond
(Loading, Delivery and Branch Clerical Cost for Complaint
Customers' purchases of products equivalent to A&P private label
products calculated by same procedure as A&P purchases of Pvt. Label)

mer cation	Computational Procedure	Data Source - Hammond Wholesale Route Customers, October, 1969
	Element #28 multiplied by element #21 multiplied by element #10	The results of this calculation are displayed on RA&PX 234 p. 14, line 11.
	Element #28 multiplied by element #21 multiplied by element #10	The results of this calculation are displayed on RA&PX 234 p. 15, line 11.
	Element #29 multiplied by element #21 multiplied by element #11	
	Element #26 plus element #30	
	Element #26 plus element #30	
	Element #27 plus element #31	
	Element #32 divided by element #5	
	Element #32 divided by element #5	
	Sum of A&PS and A&PM	
	Element #33 divided by element #6 divided by 2.25	
	Element #37 divided by Element #11	The results of this calculation are displayed on RA&PX 234, p. 18
	Sum of following calculation for each customer served on store routes: Element #38 multiplied by Element #20 plus Element #11 multiplied by Element #21	The results of this calculation are displayed on RA&PX 234, p. 18
	Element #39 divided by Element #14	The results of this calculation are displayed on RA&PX 234, p. 19
	Sum of Products of Element # 4 multiplied by 2.25	The results of this calculation are displayed on RA&PX 234, p. 19
	Direct Entry - a constant value	RA&PX 234 p. 78
	Direct Entry - a constant value	RA&PX 234 p. 78
	Direct Entry - a constant value	RA&PX 234 p. 84
	Direct Entry - a constant value	RA&PX 234 p. 84
	Direct Entry - a constant value	RA&PX 234 p. 85

Explanation of Comparative Cost and Discoun
(Loading, Delivery and Branch, Clerical Cost
Customers' purchases of products equivalent
products calculated by same procedure as A&

Element #	Description	Customer Classification	Computational Procedure	Da
43	Physical Delivery Cost Per Eq. Pvt. Label Point Delivery Cost per Actual Pvt. Label Point	CC A&PS A&PM A&PT	Element #41 multiplied by element 35 Element #34 multiplied by element 41 Element #34 multiplied by element 42 Weighted average of A&PS plus A&PM	Th Th Th Th
44	Truck Loading Cost/Point, Pvt. Label	A&PT	Truck Loading Cost Per Case divided by weighted average points per case	RA
45	Truck Loading Cost/Point Eq. Pvt. Label	CC	Element #40 divided by element #16	Th
46	Branch Clerical Cost/Stop	All and A&PM	Direct Entry - a constant value	R
47	Proportion of Invoice Lines For Actual Private Label	A&PT	Direct Entry	An
48	Total Active Invoice Lines 2 weeks ended 10/18/69	CC	Direct Entry	An 1
49	Active Invoice Lines for Eq. Pvt. Label Products 2 weeks ended 10/18/69	CC	Direct Entry	Sa
50	Proportion of Invoice Lines For Eq. Pvt. Label Items	CC	Element #49 divided by element #48	
51	Branch Clerical Cost Per Private Label Point	A&PT	Element #46 multiplied by element #47 multiplied by element #10 divided by element #5	
52	Branch Clerical Cost Per Eq. Pvt. Label Point	CC	Element #48 multiplied by element #48 multiplied by element #10 divided by element #6	
53	Product Waste Per Point	CC	Direct Entry . A constant applicable to full service customers only.	

5840

Explanation of Comparative Cost and Discount Calculation - Hammond
(Loading, Delivery and Branch Clerical Cost for Complaint
Customers' purchases of products equivalent to A&P private label
products calculated by same procedure as A&P purchases of Pvt. Label)

Customer Classification	Computational Procedure	Data Source - Hammond Wholesale Route Customers, October, 1969
CC	Element #41 multiplied by element 35	The results of this calculation are displayed on RA&PX 234 pp. 3-9
A&PS	Element #34 multiplied by element 41	The results of this calculation are displayed on RA&PX 234 p. 14
A&PM	Element #34 multiplied by element 42	The results of this calculation are displayed on RA&PX 234 p. 15
A&PT	Weighted average of A&PS plus A&PM	The results of this calculation are displayed on RA&PX 234 p. 13, and 2-9
A&PT	Truck Loading Cost Per Case divided by weighted average points per case	RA&PX 234, p. 78, and RA&PX 234, p. 13
CC	Element #40 divided by element #16	The results of this calculation are displayed on RA&PX 234, pp. 3-9
All and A&PM	Direct Entry - a constant value	RA&PX 234 p. 78
A&PT	Direct Entry	Analysis of Detailed Recapitulations of Invoices, RA&PX 234 pp. 35-46, 48, 7
CC	Direct Entry	Analysis of Detailed Recapitulation of Invoices, RA&PX 234, pp. 56, 96-98 100, 102, 105
CC	Direct Entry	Same as element #48
CC	Element #49 divided by element #48	
A&PT	Element #46 multiplied by element #47 multiplied by element #10 divided by element #5	The results of this calculation are displayed on RA&PX 234 pp. 3-9
CC	Element #48 multiplied by element #48 multiplied by element #10 divided by element #6	The results of this calculation are displayed on RA&PX 234 p. 3-9
CC	Direct Entry . A constant applicable to full service customers only.	RA&PX 234 p. 78 A&P stores did not have return goods privilege, per CX62 P and Q.

Explanation of Comparative Cost and Discount Calculation - Hammond
(Loading, Delivery and Branch Clerical Cost for Complaint Customers' purchases of products equivalent to A&P private label products calculated by same procedure as A&P purchases of Pvt. Label)

Element #	Description	Customer Classification	Computational Procedure	Data Source - Hammond Wholesale Route Customers, October, 1969
54	Branch Selling Expense	CC	Direct Entry. A constant applicable to non-A&P wholesale customers only.	RA&PX 234 p. 78. The results of this calculation are displayed in RA&PX 234, pp. 3-9. A&P stores did not receive services of Borden Branch sales personnel, per CR62 P and Q.
55	Average Credit Loss Per Point	CC	Direct Entry. A constant applicable to Borden Label Points sensitive to credit risk	RA&PX 234 p. 78. The results of this calculation are displayed in RA&PX 234, pp. 3-9.
56	Borden Label Advertising	CC	Direct Entry. A constant applicable to Borden Label Points sensitive to advertising	RA&PX 234 p. 78. The results of this calculation are displayed in RA&PX 234, pp. 3-9.
57	Borden Label Merchandising	CC	Direct Entry. A constant applicable to Non-A&P Borden Label Wholesale Route Points	RA&PX 234 p. 78. The results of this calculation are displayed in RA&PX 234, pp. 3-9.
58	Marketing Expense Before General Selling & Administrative Expense	A&PT CC	Sum of elements 43, 44, 51. Sum of elements 43, 45, 52, 53, 54, 55, 56, 57	
59	General Selling & Administrative Expense % of all Other Marketing Expenses	All A&PM NCCM	Direct Entry. A constant value. Direct Entry. A constant value. (Not displayed in cost and price comparisons)	RA&PX 234 pp. 78, 89. The results of this calculation are displayed in RA&PX 234, pp. 3-9. RA&PX 234 pp. 78, 89. The results of this calculation are displayed in RA&PX 234, pp. 3-9. RA&PX 234 pp. 78, 89. The results of this calculation are displayed in RA&PX 234, pp. 3-9.
60	Value of General, Sales & Administrative expense per point	A&PT CC	Element #58 multiplied by element #59	
61	Total Marketing Expense Per Pvt. Label Point	A&PT	Element #58 plus element #60	The results of this calculation are displayed on RA&PX 234, pp. 3-9.
	Total Marketing Expense Per Borden Label Equiv. Pvt. Label Point	CC	Element #58 plus element #60	The results of this calculation are displayed on RA&PX 234, pp. 3-9.
62	Marketing Cost For Eq. Private Label in Excess of Marketing Cost for Private Label	CC	Total Marketing cost per eq. pvt. lbl. point to complaint customer less marketing cost per actual private label point to A&P (See Element 61)	The results of this calculation are displayed on RA&PX 234, pp. 3-9.
63	Net Price Per Point for Borden Label Products Equivalent to Private Label	CC	Direct Entry.	Same as element #19

5344

Explanation of Comparative Cost and Discount Calculation - Hammo
(Loading, Delivery and Branch Clerical Cost for Complaint
Customers' purchases of products equivalent to A&P private label
products calculated by same procedure as A&P purchases of Pvt. Lab

Element #	Description	Customer Classification	Computational Procedure
64	Average % Discount Required to Equal Private Label Price	CC	Direct Entry
65	Value Per Eq. Pvt. Label Point of Discount Required to Equal Private Label Price		Element #63 multiplied by element #64
66	Net Difference in Price/Point Less Net Excess of Marketing Cost for Borden Label Eq. to Private Label	CC	Element #65 minus element #62
67	Net Discrimination in favor of:	CC A&PT	If Element #66 has negative value If Element #66 has positive value

5842

tion of Comparative Cost and Discount Calculation - Hammond
g, Delivery and Branch Clerical Cost for Complaint
rs' purchases of products equivalent to A&P private label
s calculated by same procedure as A&P purchases of Pvt. Label)

Customer Classification	Computational Procedure	Data Source - Hammond Wholesale Route Customers, October, 1969
CC	Direct Entry	RA&PX 234, pp. 99, 101, 103, 104, 106
	Element #63 multiplied by element #64	The results of this calculation are displayed on RA&PX 234, pp. 3-9.
CC	Element #65 minus element #62	The results of this calculation are displayed on RA&PX 234, pp. 3-9.
CC A&PT	If Element #65 has negative value If Element #65 has positive value	The results of this calculation are displayed on RA&PX 234, pp. 1-9.

BASED ON BORDEN LABEL PRODUCTS EQUIVALENT TO PRIVATE LABEL

ELEMENT #	DESCRIPTION	CUSTOMER CLASSIFICATION	COMPUTATIONAL STEPS	DATA S CUSTOM
1	$ Purchased, 2 Weeks Ended 10/18/69	A&P CC	Direct entry Direct entry	Analysis 10/18/69
2	Net Price Per Point	A&P CC	Direct entry Direct entry	Same as Same as
3	Points Purchased		Element #1 divided by element #2	
4	Points Per Month		2.25 x Element #3	
5	Physical Delivery Cost Per Point	A&P CC	Direct entry Direct entry	See analysi results of See analysi results of
6	Truck Loading Cost Per Point	A&P CC	Direct entry Direct entry	Same as Same as
7	Branch Clerical Cost Per Point	A&P CC	Direct entry Direct entry	Same as Same as
8	Product Waste Cost Per Point	CC	.0000	
9	Branch Selling Cost Per Point	CC	Direct entry	Same as
10	Advertising Cost Per Point	CC	Direct entry	See analysi results of
11	Credit and Collection Cost Per Point	CC	Constant	See analysi results of
12	Merchandising Cost Per Point	CC	.0000	
13	Sub Total (Marketing Expense before General Selling & Administrative Expense)	A&P CC	Sum of elements #5,6,7. Sum of elements #5-12.	The results RA&PX 234, The results RA&PX 234,
14	General, Selling, and Administrative Expense	A&P CC	Direct entry. Constant multiplied by element #13 Direct entry. Constant multiplied by element #13	See analysi results of
15	Total Marketing Cost Per Point	A&P CC	Element #13 plus element #14 Element #13 plus element #14	
16	Marketing Cost Per Point in Excess of Cost to Serve A&P	A&P CC	Total marketing cost for the customer less the total marketing cost for A&P (see element #15)	The resul played o The resu played o
17	Average Net Price/Point	A&P CC	See Element #2 See Element #2	
18	Average % Disc./Pt. Required to Equal A&P Net for Eq. Pvt. Label	CC	Direct entry	See analys results o
19	Price Per Point Above A&P Price		Element #17 multiplied by element #18	The resu played
20	Net Difference in Price/ Point Less Net Difference in Marketing Cost/ Point	CC	Element #17 less element #16	The res played
21	Net Discrimination in Favor of:	CC A&P	If element #20 has negative value If element #20 has positive value	The resu RA&PX 2 The res RA&PX

BORDEN LABEL PRODUCTS EQUIVALENT TO PRIVATE LABEL

5843

COMPUTATIONAL STEPS	DATA SOURCE - VALPARAISO ROUTE CUSTOMERS, OCTOBER, 1969
Direct entry	Analysis of invoices - 2 weeks ended
Direct entry	10/18/69 RA&PX 234, pp. 47, 49
Direct entry	Same as element #1
Direct entry	Same as element #1
Element #1 divided by element #2	
2.25 x Element #3	
Direct entry	See analysis of RA&PX87, RA&PX234, p. 87. The results of this calculation are displayed on RA&PX 234
Direct entry	See analysis of RA&PX87, RA&PX234, p. 87. The results of this calculation are displayed on RA&PX 234
Direct entry	Same as element #5
Direct entry	Same as element #5
Direct entry	Same as element #5
Direct entry	Same as element #5
.0000	
Direct entry	Same as element #5
Direct entry	See analysis of RA&PX90, RA&PX234, p. 88. The results of this calculation are displayed on RA&PX 234
Constant	See analysis of RA&PX84, RA&PX234, p. 90. The results of this calculation are displayed on RA&PX 234
.0000	
Sum of elements #5,6,7.	The results of this calculation are displayed on RA&PX 234, p. 10
Sum of elements #5-12.	The results of this calculation are displayed on RA&PX 234, p. 10
Direct entry. Constant multiplied by element #13	See analysis of RA&PX81, RA&PX234, p. 91. The results of this calculation are displayed on p. 10.
Direct entry. Constant multiplied by element #13	
Element #13 plus element #14	
Element #13 plus element #14	
Total marketing cost for the customer less the total marketing cost for A&P (see element #15)	The results of this calculation are displayed on p. 10
	The results of this calculation are displayed on p. 10
See Element #2	
See Element #2	
Direct entry	See analysis of CX 198Z & Z1, RA&PX234, p. 99. The results of this calculation are displayed on p.10.
Element #17 multiplied by element #18	The results of this calculation are displayed on RA&PX 234 on p. 10.
Element #17 less element #16	The results of this calculation are displayed on RA&PX 234 on p. 10.
If element #20 has negative value	The results of this calculation are displayed on RA&PX 234 on pp. 1, 2, and 10.
If element #20 has positive value	The results of this calculation are displayed on RA&PX 234 on pp. 1, 2, and 10.

5844

SUMMARY OF HARRISBURG BRANCH MARKETING EXPENSES
FOR WHOLESALE DELIVERY CUSTOMERS

FUNCTIONAL EXPENSE:	NORMAL EXPENSES OCT. 1969	SOURCE OF NORMAL AMOUNT DATA	BASIS OF DISTRIBUTION TO MARKETING COST
TRUCK LOADING	$906.21	RA&PX86 RA&PX234, P. 81	Estimated Cases Loaded - 3 Store Routes 3 Canteen Routes Total Cases Loaded
PHYSICAL DELIVERY 3 Store Routes	$179.69	RA&PX234, P. 84, line 12.	Serving Min./Rt Day - 412.210 (See RA&PX234,
1 Mixed Route-27 Route Days	$134.09	RA&PX234, P. 85	Serving Min./Rt Day - 412.210 (See RA&PX234,
BRANCH CLERICAL (OFFICE EXPENSE)	$3,181.48	RA&PX86 RA&PX234, P. 81	DELIVERY TICKETS: on Store Routes (1 Delivery Ticket Per Cust Delivery) on Canteen & Mixed Routes (1 Delivery Ticke Per Customer Per Day) Total A&P-Total No. of active Invoice Lines - 28 A&P-Private Label-No. of active Invoice Lin Complaint Customer-No. of active Invoice Li for equivalent pvt. label items divided by Total No. of active Invoice Lin
PRODUCT WASTE (PRODUCT RETURNS)	$519.67	RA&PX86 RA&PX234, P. 81	FULL SERVICE POINTS: Total Wholesale Points Less: Canteen & Mixed Route Points Limited Service Points, Store Rts. (A&P, Wilco, K-Mart) Add: DeLocks, Rt. #2 Full Service Points
(BRANCH SELLING)	$5,913.97	RA&PX85 RA&PX86 RA&PX234, P. 86	NON-A&P STORE POINTS: Store Route Points Less: A&P Points-Store Routes Add: DeLocks Points-Route #2
BORDEN LABEL MERCHANDISING (EQUIPMENT & SERVICE)	$788.34	RA&PX86 RA&PX234, P. 81	NON-A&P POINTS: Total Wholesale Points Less: A&P Points, Store Routes (16) A&P Points, Route #2 (11) Total Non-A&P Points
CREDIT LOSS	$1,694.00	RA&PX84 RA&PX234, P. 90	CREDIT RISK POINTS
BORDEN LABEL ADVERTISING	$826.00	RA&PX90 RA&PX234, P. 88	MILK REGULAR POINTS Less: Private Label Points (14) Vending Machine Points (15) Advertising Sensitive Borden Label Pts.
GENERAL SELLING AND ADMINISTRATIVE	$3,740.00	RA&PX80 RA&PX234, P. 89	% OF ALL OTHER MARKETING COSTS

SUMMARY OF HARVARD BEACH MARKETING EXPENSES
FOR WHOLESALE DELIVERY CUSTOMERS

OF NORMAL DATA	BASIS OF DISTRIBUTION TO MARKETING COST			FACTOR	FACTOR AMOUNT
G 34, P. 81	Estimated Cases Loaded - 3 Store Routes		19,664(1)		
	3 Canteen Routes		4,811(2)		
	Total Cases Loaded		24,475	Cost/Case	$.037026
34, P. 84, 12.	Serving Min./Rt Day - 412.210 (See RA6PX234, P. 84)			Cost/Serving Min.	$.435919
34, P. 85	Serving Min./Rt Day - 412.210 (See RA6PX234, P. 84)			Cost/Serving Min.	$.325295
6 34, P. 81	DELIVERY TICKETS:				
	on Store Routes (1 Delivery Ticket Per Customer Delivery)		753(3)		
	on Canteen & Mixed Routes (1 Delivery Ticket Per Customer Per Day)		189(4)		
	Total		942	Cost Per Total Delivery Ticket	$3.377367
	A&P-Total No. of active Invoice Lines - 28		= 100.0%	Cost Per Delivery, A&P Pvt. Label	$1.568064
	A&P-Private Label-No. of active Invoice Lines - 13		= 46.4286%	Cost Per Delivery, EQ Pvt. Label	(varies for each complaint customers
	Complaint Customer-No. of active Invoice Lines for equivalent pvt. label items divided by Total No. of active Invoice Lines.				
6 34, P. 81	FULL SERVICE POINTS:				
	Total Wholesale Points		637,831(5)		
	Less: Canteen & Mixed Route Points	149,437(6)			
	Limited Service Points, Store Rts. (A&P, Wilco, K-Mart)	294,533(7)	443,970		
			193,861		
	Add: DeLocks, Rt. #2		7,952(8)		
	Full Service Points		201,813	Cost/Point	.002575
5	NON-A&P STORE POINTS:				
6 34, P. 86	Store Route Points	408,394(9)			
	Less: A&P Points-Store Routes	239,604(10)			
	Add: DeLocks Points-Route #2	7,952(8)	256,742	Cost/Point	.023035
5 34, P. 81	NON-A&P POINTS: Total Wholesale Points		637,831(5)		
	Less: A&P Points, Store Routes	(10) 239,604			
	A&P Points, Route #2	(11) 12,739	252,343		
	Total Non-A&P Points		385,488	Cost/Point	.002045
34, P. 90	CREDIT RISK POINTS		256,743(12)	Cost/Point	.006598
34, P. 88	MILK REGULAR POINTS		959,354(13)		
	Less: Private Label Points	(14) 243,531			
	Vending Machine Points	(15) 128,745	372,276	Cost/Point	.001401
	Advertising Sensitive Borden Label Pts.		587,078		
34, P. 89	% OF ALL OTHER MARKETING COSTS			% of all other Marketing Costs	5.33667

5845

(1) RA&PX 234, P. 19 , Grant Total Line, "Cases/Mon." Column
(2) RA&PX 186, P.6,9,12
(3) RA&PX 234, P. 19 , Grant Total, "Dels./Mon." Column
(4) Case and Company analysis of Borden route books 1,2, and 9; See RA&PX 234, P. 83 , Mixed Routes #2, 1 and 9
(5) RA&PX 234, P. 79 , Hammond - Milk Regular, Column 13
(6) 637,831 (RA&PX 234, P. 79, Hammond - Milk Regular, Column 13) LESS 488, 394 points on Hammond store routes (RA&PX 234, P. 19 , Grand Total, "Pts./Mon." Column)
(7) RA&PX 234, P. 19 , "Pts./Mon." Column for all A&P stores, Wilco and K-Mart
(8) RA&PX 234, P. 19 , "Pts./Mon." Column, average of 3 DeLocks stores
(9) RA&PX 234, P. 19 , Grant Total, "Pts./Mon." Column
(10) RA&PX 234, P. 19 , A&P Sub-Total, "Pts./Mon." Column
(11) RA&PX 234, P. 13 , A&P store #358, 5662 points x $\frac{27}{12}$ = 12,739
(12) RA&PX 234, P. 90 , Line 37, "To Milk Wholesale, 88%" Column
(13) RA&PX 234, P. 79 , Hammond - Milk Regular, Column 11
(14) RA&PX 234, P. 13 , "Points Del." line, "A&P Hammond Total" Column

(15) 637,831 (RA&PX 234, P. 79, Hammond - Milk Regular, Column 13) LESS 488,394 (RA&PX 234, P. 19, Grand Total, "Pts./Mon." Column) (All points delivered to A&P store #358 x $\frac{27}{12}$ RA&PX 234 P. 46)

LESS 7,952 (RA&PX 234, P. 19, "Pts./Mon." Column, average of 3 DeLocks stores).

VOLUME AND RECONCILIATION OF "SUMMARY OF FLUID MILK SALES" WITH OPERATING STATEMENTS
HAMMOND BRANCH - OCTOBER 1969

WORKSHEET COLUMN #		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RA&PX No.	DESCRIPTION Line No.	STRICTLY RETAIL 77	WHOLESALE ON RETAIL 78	SUB-TOTAL RETAIL PTS. Line 77+78	WHOLESALE ON WHOLESALE PTS. 79	VENDOR BORDEN BRANDS 80	81,82,83	TOTAL WHOLESALE (Line 78 thru 84)	WHOLESALE INC. BUT. PTS. Line 84-78
75	(Volume in Points)	161,468	160,055	321,523	2,490,098	1,590,893	- - -	4,241,046	4,080,991
	Less:								
231A	Warsaw (Line 1)								591,941
231B	South Bend (Line 1)								871,033
	Sub-Total Warsaw and Southbend								1,462,976
81	Hammond (Line 1)								
82	Hammond-Milk Regular (Line 1)								
83	Hammond-Distributor (Line 1)								
82	Hammond-Trailer Runs (Line 1)								
83	Hammond-(Combination of RA&PX 80+81+82)								

Operating Expense Hammond from respective RA&PX No.

Income	Line No.
Advertising	9
Credit & Collection	10
Selling	11
Delivery	12
Dist. Admin. Expense	17
Overhead Expense H.O.	20

5846

Total Points on RA&PX 80 of 959,354 less points on retail routes, RA&PX 75, of 321,523=637,831 for Hammond Wholesale Rou
Columns 12 and 13.
of Expense Shown in column 11 under the sub-heading "RA&PX 80" is the sum of expenses for Wholesale and Retail.
See also Total Current Month on RA&PX 90.
See also Total Current Month on RA&PX 85.
See also Total Current Month on RA&PX 88.
See also Total Current Month on RA&PX 86.
See also Total Current Month on RA&PX 87.
See also Total Current Month on RA&PX 84.
See also Total Current Month on RA&PX 89.

OF "SUMMARY OF FLUID MILK SALES" WITH OPERATING STATEMENTS
HAMMOND BRANCH - OCTOBER 1960

(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
D-TOTAL .. TAIL PTS. Ine 77+78..	WHOLESALE ON WHOLESALE RTS. 79	VENDOR BORDEN BRANDS 80	81,82,83	TOTAL WHOLESALE (Line 78 thru 84)	WHOLESALE INC.RET.RTS. Line 84-78	HAMMOND TRAILER RUNS	HAMMOND DISTRIBUTOR	HAMMOND MILK REGULAR	HAMMOND RETAIL ROUTES	HAMMOND WHOLESALE ROUTES	GRAND TOTAL (Line 77+84) 85	HAMMOND
321,523	2,490,098	1,590,893	- - -	4,241,046	4,080,991						4,402,215	
					591,943						591,943	
					871,033						871,033	
					1,462,976						1,462,976	
											2,939,538	
							510,211	959,354	321,523 (1)	637,831 (1)	959,354	
						1,469,973					510,211	
											1,469,973	
											2,939,538	2,939,538
						RA&PX 82	RA&PX 81	RA&PX 80 (2)				RA&PX 83
						$ -	$ 73	$ 350				$ 421 (3)
						704	6,204	609				7,617 (3)
						-	-	6,038 (4)		6,038 (3)		6,038 (4)
						32,073 (5)	17,986 (7)	61,829	33,658.90 (5)	28,168.84 (6)		111,237
						2,770	1,038	2,165				5,673
						3,678	1,377	2,665				7,720

ail routes, RA&PX 75, of 321,523-637,831 for Hammond Wholesale Routes,

"RA&PX 80" is the sum of expenses for Wholesale and Retail.

LINE	DESCRIPTION	SUB ACCT.	NAT. GROUP	A CURRENT MONTH (1) COL.1 TOTAL	B AMOUNT DEDUCTED FOR SEPARATE ANALYSIS		THIS YEAR TO DATE (1) COL.3 TOTAL
1	WAGES - SUPERVISION	1	1	.00		APPLIED	3,056.66
2	WAGES - RT. SALESMEN	6	1	8,085.71	8,085.71	LABOR	91,334.30
3	WAGES - PLATFORM & LOAD	8	1	675.72	675.72	COST	6,832.95
4	WAGES - MISCELLANEOUS (SICK PAY, ETC.)	48	1	641.10		LABOR	11,764.33
5	WAGES - VACATIONS & HOLIDAYS	49	1	1,015.00	1,656.10	FRINGE COSTS	7,142.45
6							
7	TOTAL			11,417.53	11,417.53		120,130.69
8	WET ICE USED ON ROUTES	51	3	.00	.00		12.00
9	SUPPLIES	98	3	6.24	6.24		733.74
10	TRAVELING EXPENSE	111	7	782.87	782.87		6,635.02
11	MEMBERSHIP FEES & DUES	115	5	.00	.00		364.00
12	CONTRIBUTIONS & DONATIONS	116	5	.00	.00		140.12
13	COMPLIMENTARY PRODUCT	118	17	.00	.00		12.39
14	REPAIRS - CABINETS	122	2	68.25	68.25		437.94
15	LOSS-RETURNS & WASTE	127	17	519.67	519.67	RETURNS-	5,302.69
16	FREIGHT	129	6	33.01 (2)		FULL	310.33
17	REPAIRS TO BUILDINGS	200	2	.00		SERV.	21.89
18	" " EQUIPMENT	201	2	235.65		ONLY	2,242.15
19	RENT-LAND, BUILDINGS	225	16	615.00			6,825.00
20	UNION & OTHER BENEFITS	226	20	996.97	996.97		8,417.38
21	UNEMP. INS. & FICA	227	8	362.60	362.60	FRINGE	5,887.25
22	BORDEN BENEFIT PROGRAM	228	20	88.32	88.32	COSTS	940.48
23	INS.-WORKMEN'S COMPENSATION	229	15	38.00	38.00		380.00
24	INS.-FIRE & BOILER	230	15	4.00			40.00
25	TAXES-REAL & PERSONAL PROP.	236	14	225.00			2,250.00
26	TAXES & PERMITS-OTHER	238	14	26.96			121.00
27	DEPRECIATION-BUILDINGS	240	13	47.00			860.00
28	" -MACHINES & EQUIP.	241	13	514.00			6,408.00
29	" -MECH. REFRIG.	243	13	39.00			426.00
30	RENT-LEASED CASE COMP.	251	16	744.55			7,432.85
31	OUTSIDE HAULING	257	17	.00			2,833.58
32	LAUNDRY	260	8	15.00			92.23
33	FROM POWER ACCT.	262	16	250.81			2,062.24
34	FROM AUTOMOTIVE ACCT.	264	18	7,257.38			59,880.56
35	TRANS. FROM HAULING ACCT.	265	18	.00			2,992.00
36	MISCELLANEOUS EXPENSE	298	17	699.55			5,984.14
37	FROM OFFICE EXPENSE	299	18	3,181.48	3,181.48		27,922.59
38							
39	TOTAL EXPENSE			28,168.84			278,206.01
40							
41	TRANS. FROM OTHER PTS.			.00			
42	TRANS. TO OTHER PLANTS			.00			
43	TRANS. TO OTHER EXP. AC.			.00			
44							
45	TOTAL						
46							
47	APPLIED LABOR						
48	LABOR FRINGES						
49	% FRINGES OF APPLIED LABOR						

1) FROM RA&PX86

2) FREIGHT IS AMORTIZATION OF FREIGHT ON TRUCKS FROM POINT OF MANUFACTURE TO DENMOND BRANCH

3) See RA&PX 234, p. 82.

DIVERT; MILK WHOLESALE BORDEN'S HAMMOND BRANCH - OCTOBER, 1952

A	B		C			USED IN MARKETING ANALYSIS			
CURRENT MONTH (1) COL.1 TOTAL	AMOUNT DEDUCTED FOR SEPARATE ANALYSIS		THIS YEAR TO DATE (1) COL.3 TOTAL	AVERAGE PER MONTH (1/10th)		LABOR & LABOR RELATED (3)	DELIVERY NON-LABOR	NON-DELIVERY EXPENSE	WORK SHEET COL.
.00		APPLIED	3,056.66	305.67	APPLIED				C
9,085.71	9,085.71	LABOR	91,334.30	9,133.43	10,122.40				A
675.72	675.72	COST	6,832.95	683.30	LABOR				A
641.10		LABOR	11,764.33	1,176.43	1,890.68				C
1,015.00	1,656.10	FRINGE COSTS	7,142.45	714.25					C
11,417.53	11,417.53		120,130.69	12,013.08					
.00	.00		12.00	1.20			1.20		C
6.24	6.24		733.74	73.37			73.37		C
782.87	782.87		6,635.02	663.50				782.87	A
.00	.00		364.00	36.40				36.40	C
.00	.00		140.12	14.01				14.01	C
.00	.00		12.39	1.24				1.24	C
68.25	68.25		437.94	43.79				43.79	C
519.67	519.67	RETURNS-	5,302.69	538.27				519.67	A
33.01 (2)		FULL	310.33	31.03			33.01 (2)		A
.00		SERV.	21.89	2.19			2.19		C
235.65		ONLY	2,242.15	224.22			224.22		C
615.00			6,825.00	682.50			615.00		A
996.97	996.97		8,417.38	841.74					C
362.60	362.60	FRINGE	5,887.25	588.73	1,562.22				C
88.32	88.32	COSTS	940.48	94.05	3,452.90				C
38.00	38.00		380.00	38.00	TOTAL				C
4.00			40.00	4.00			4.00		C
225.00			2,250.00	225.00			225.00		C
26.96			121.00	12.10			12.10		C
47.00			860.00	86.00			47.00		A
514.00			6,408.00	640.80			514.00		A
39.00			426.00	42.60			39.00		A
744.55			7,432.85	743.29			744.55		A
.00			2,833.58	283.36			.00		A
15.00			92.23	9.22			15.00		A
250.81			2,062.24	206.22			250.81		A
7,257.38			59,880.56	5,988.06			7,257.38		A
.00			2,992.00	299.20			.00		A
699.55			5,984.14	598.41				699.55	A
3,181.48	3,181.48		27,922.59	2,792.59				3,181.48	A
28,168.84			278,206.01	27,820.59					
.00							.00		A
.00							.00		A
.00							.00		A

5847 - 1

10,122.40
3,452.90
34.11%

INT OF MANUFACTURE TO

LINE	DESCRIPTION	DELIVERY EXPENSE: VEHICLE COST	DELIVERY EXPENSE: OTHER NON-LABOR	DELIVERY EXPENSE: APPLIED DELIVERY LABOR (2)	TRUCK LOADING: APPLIED LABOR	TRUCK LOADING: FRINGES @ 34.11%	TRUCK LOADING: TOTAL
1	WAGES - SUPERVISION						
2	WAGES - PT. SALESMEN						
3	WAGES - PLATFORM & LOAD						
4	WAGES - MISCELLANEOUS (SICK PAY, ETC.)				675.72		
5	WAGES - VACATIONS & HOLIDAYS						
6							
7	TOTAL				675.72	230.49	906.21
8	WET ICE USED ON ROUTES						
9	SUPPLIES		1.20				
10	TRAVELING EXPENSE		73.37				
11	MEMBERSHIP FEES & DUES		-				
12	CONTRIBUTIONS & DONATIONS		-				
13	COMPLIMENTARY PRODUCT		-				
14	REPAIRS - CABINETS		-				
15	LOSS-RETURNS & WASTE		-				
16	FREIGHT	33.01 (1)					
17	REPAIRS TO BUILDINGS		2.19				
18	" " EQUIPMENT		224.22				
19	RENT-LAND, BUILDINGS		615.00				
20	UNION & OTHER BENEFITS						
21	UNEMP. INS. & FICA						
22	BORDEN BENEFIT PROGRAM						
23	INS.-WORKMEN'S COMPENSATION						
24	INS.-FIRE & BOILER						
25	TAXES-REAL & PERSONAL PROP.		4.00				
26	TAXES & PERMITS-OTHER		225.00				
27	DEPRECIATION-BUILDINGS		12.10				
28	" -MACHINES & EQUIP.		47.00				
29	" -MECH. REFRIG.		514.00				
30	RENT-LEASED CASE COMP.		39.00				
31	OUTSIDE HAULING		-				
32	LAUNDRY		-				
33	FROM POWER ACCT.		15.00				
34	FROM AUTOMOTIVE ACCT.		250.81				
35	TRANS. FROM HAULING ACCT.	7,257.38					
36	MISCELLANEOUS EXPENSE		-				
37	FROM OFFICE EXPENSE						
38							
39	TOTAL EXPENSE	7,290.39	2,022.89				
40							
41	TRANS. FROM OTHER PTS.						
42	TRANS. TO OTHER PLANTS						
43	TRANS. TO OTHER EXP. AC.						
44							
45	TOTAL						906.21
46							
47	APPLIED LABOR						
48	LABOR FRINGES						
49	% FRINGES OF APPLIED LABOR						

(1) Freight is amortization of freight on trucks from point of manufacture

(2) See RA&PX 234, p. 82.

IVERY EXPENSE		TRUCK LOADING			OFFICE EXPENSE	ALL OTHERS NOT APPLICABLE TO AAP		
OTHER NON-LABOR	APPLIED DELIVERY LABOR(2)	APPLIED LABOR	FRINGES @ 34.11%	TOTAL	TOTAL	PRODUCT RETURNS-FULL SERVICE ONLY	LOCAL SELLING ADD TO FAIRM 85	MERCHANDISING SUPPORT
		675.72						
		675.72	230.49	906.21				
1.20								
73.37								
-							782.87	
-							36.40	
-							14.01	
-							1.24	
-								43.79
						519.67		
2.19								
224.22								
615.00								
4.00								
225.00								
12.10								
47.00								
514.00								
39.00								
-								
-								744.55
15.00								
250.81								
-								
							699.55	
022.89					3,181.48			
				906.21	3,181.48	519.67	1,534.07	788.34

on trucks from point of manufacture to Hammond Branch.

ANALYSIS OF RA&PX 91

DELIVERY PAYROLL, HAMMOND BRANCH, NOVEMBER 1969 FOR OC

INDIVIDUAL	JOB	WAGES PER WEEK	WAGES AV./DAY 5 DAY WK.	WAGES 23 DAY
REGULAR ROUTE PERSONNEL				
W 1 P. O. Nowicki	Store Rt. Driver #8	$198.58		
W 2 Art Shavey	" " " #5	122.20		
W 3 W. B. Murphy	" " " #7	158.25		
SUB-TOTAL REGULAR ROUTE PERSONNEL		479.03	$95.81	$2,203.
ROUTE SUPPORT PERSONNEL				
W 4 Boge	Asst. Foreman	158.25	31.65	727.
W 5 J. Cunningham	Foreman-Wholesale	162.25	32.45	746.
W 6 R. Shepherd	Asst. Foreman-Wholesale	156.25	31.25	718.
SUB-TOTAL ROUTE SUPPORT PERSONNEL				2,193.
Sub Total				
Less 11 days of Boge to Canteen Routes				-348.
TOTAL, 3 STORE ROUTES				
COST PER ROUTE DAY (3x27 DAYS = 81 DAYS) - STORE ROUTES				
REGULAR ROUTE PERSONNEL				
C 1 Bob Warwick	Mixed Rt. Driver #2	158.25	31.65	727.
C 2 O'Kiger	Canteen " #1	157.75	31.55	725.
C 3 Pawlowski	" " #9	152.75	30.55	702.
SUB-TOTAL REGULAR ROUTE PERSONNEL		468.75	93.75	2,156.
ROUTE SUPPORT PERSONNEL				
C 4 S. Pomeroy	Asst.Foreman	156.25	31.35	718
C 5 J. Szczepanink	Foreman	162.25	32.45	746
SUB-TOTAL ROUTE SUPPORT PERSONNEL				1,465
Add	Asst. Foreman, Boge-11 days			348
Adjusted Sub Total Route Support Personnel				
1/3, ROUTE SUPPORT PERSONNEL				
COST PER MONTH, MIXED ROUTE #2				
COST PER ROUTE DAY (27 ROUTE DAYS) MIXED ROUTE #2				

* 11 days x $31.65

** 11/23 x $46.95

ANALYSIS OF RA&PX 91

AYROLL, HAMMOND BRANCH, NOVEMBER 1969 FOR OCTOBER 1969

	WAGES				
	PER WEEK	AV./DAY 5 DAY WK.	23 DAYS	COMMISSION PER MO.	TOTAL
Driver #8	$198.58			$1,012.95	
" #5	122.20			1,180.79	
" #7	158.25			794.09	
	479.03	$95.81	$2,203.54	2,987.83	$5,191.37
eman	158.25	31.65	727.95	46.95	
holesale	162.25	32.45	746.35		
eman-Wholesale	156.25	31.25	718.75	320.21	
			2,193.05	367.16	2,560.21
					7,751.58
tes			-348.15*	-22.45**	-370.60
) - STORE ROUTES					7,380.98
					91.12
Driver #2	158.25	31.65	727.95	195.40	923.35
" #1	157.75	31.55	725.65	65.84	
" #9	152.75	30.55	702.65	55.84	
	468.75	93.75	2,156.25	317.08	
an	156.25	31.35	718.75	20.91	
	162.25	32.45	746.35		
			1,465.10	20.91	1,486.01
eman, Boge-11 days			348.15*	22.45**	370.60
nel					1,856.61
					618.87
					1,542.22
D ROUTE #2					57.12

5846

RECAPITULATION OF CUSTOMERS AND STOPS FROM BORDEN COMPANY'S WHOLE
HAMMOND BRANCH, NOVEMBER 1-14, 1969

BOOK #	5	7	8	2
ROUTEMAN	Art Shavey	Wm. R. Murphy	Paul P. Nowicki	Bob Warwick
FOREMAN	J. Cunningham	J. Cunningham		J. Cunningham
ASST. FOREMAN	R. Shepherd	R. Shepherd		Ed Pomeroy

Customer	# Stops 11/1-11/14	Customer	# Stops 11/1-11/14	Customer	# Stops 11/1-11/14	Customer	11/1
DeLocks 6829 Hohman	11	DeLocks Mkt. 1201 Chicago Ave.	12	DeLocks #2 2920-165th St.	10	Lever Bros., Crotty Bros. Indianapolis & C	
A&P-#325	12	A&P-#264	12	Wilco Food Center	12		
Wallies	12	A&P-#310	12	J. Tittle & Sons 501 Shaker St., Gary	12	DeLocks 1003 Indianapolis	
Burger Super Mkt.	12	A&P-#318	12	A&P-#273	12	A&P-#358	
A&P-#377	12	A&P-#317	12	A&P-#311	12	1241-119th St.	
Model Ford	12	A&P-#386	12	A&P-#275	12	A.M.A.Office-A/C51	
A&P-#306	12	Stans Groc.	12	J. Tittle & Sons 3500 Grant St.	12	Tin Mill #1 Youngstown	
J. Tittle & Sons	12	Stop & Shop	12			Coke Plant	
Bantam Mkt.	12	Mi-Low Foods	12			Main Rest. #2	
A&P-#354	12	Teibels Rest.	12			Main Off.(Tues.& T	
		Jim's Marathon	6			#2 Open Hearth	
		K. Mark Foods-#5154	12			#2 Bloomer	
						Seamless	
						84" Finishing Door #158	
						#3 Hot Strip Door	
						80" Door 107	
						Merchant Mill #4	
						Pipe Mill #3	

5850

ATION OF CUSTOMERS AND STOPS FROM BORDEN COMPANY'S WHOLESALE ROUTE BOOKS
HAMMOND BRANCH, NOVEMBER 1-14, 1969

	# Stops 11/1-11/14
	12
Ave.	
	12
	12
	12
	12
	12
	12
	12
	12
	6
#5154	12

8
Paul P. Nowicki

Customer	# Stops 11/1-11/14
DeLocks #2	10
2920-165th St.	
Wilco Food Center	12
J. Tittle & Sons	12
501 Shaker St.,Gary	
A&P-#273	12
A&P-#311	12
A&P-#275	12
J. Tittle & Sons	12
3500 Grant St.	

2
Bob Warwick
J. Cunningham
Sid Pomeroy

Customer	# Stops 11/1-11/14
Lever Bros.,	
Crotty Bros.	10
Indianapolis & Calumet	
DeLocks	11
1443 Indianapolis B.	
A&P-#350	12
1241-119th St.	
A.N.A.Office-A/C5104	12
Tin Mill #1	12
Youngstown	
Coke Plant	12
Main Rest. #2	10
Main Off.(Tues.& Thurs)	4
#2 Open Hearth	12
#2 Bloomer	12
Seamless	12
84" Finishing Door #159	12
#3 Hot Strip Door 167	10
80" Door 107	12
Merchant Mill #4	12
Pipe Mill #3	12

1
O. Vicar
J. Cunningham
B. Shepherd

Customer	# Stops 11/1-11/14
Inland Steel	
Canteen #1	12
Canteen #2	12
Canteen #6	12
Hospital Mac.	3
Kitchen Basement	
C.O.P.	12
Quality Control	12
80" Mill Door #8	12
#3 Cold Strip Door 3	12
#4 Slab Mill	12
Garage	12
B.O.P.	11
A.R.A.Vending Div. 5115	12
St. Margaret Hosp.	12

9
Pawlowski
J. Cunningham

Customer	# Stops 11/1-11/14
Canteen #3	12
Canteen #3	12
Canteen #4	12
Canteen #5	12
Electric Shop	11
#3 Open Hearth	8
Mold Foundry	12
Canteen #7	12
Plant #4	10
Acct. Office	7
#2 Sheet Mill	12
#2 Tin Mill	12
Data Processing	6

5851

Calculation of Cost Per Serving Minute
Hammond Store Routes

1.	Min/Month - 3 Store Routes Source - Computer Run, corrected for omitted and incorrectly entered items	33,338.210 (1)
2.	Route Days 3x27 =	81 Route Days
3.	Serving Minutes Per Route Day (1 ÷ 2)	412.210
4.	Vehicle Cost	$7,290.39
5.	Vehicle Route Days - (81 Store Route Days + 81 Canteen Rt. Days)	162 Route Days
6.	Vehicle Cost/Route Day (4 + 5)	$45.00
7.	Other Non-Labor	2,022.89 (3)
8.	Other Non-Labor Cost Per Route Day (7 + 5)	$12.49
9.	Labor Cost Per Route Day	$91.12 (4)
10.	Payroll Fringe Cost/Route Day at 34.11% (5)	$31.08
11.	Total Cost Per Route Day - Store Routes: 6 + 8 + 9 + 10	$179.69
12.	Cost Per Serving Minute - Store Routes (11 ÷ 3)	$.435919

(1) RA&PX 234, P. 18, Grand Total, "Tot.Min./Month" Column

(2) RA&PX 234, P. 81, line #39

(3) RA&PX 234, P. 81, line #38

(4) RA&PX 234, P. 82, line entitled, "Cost Per Route Day (3x27 Days=81 Days) - Store Routes"

(5) RA&PX 234, P. 80, last line

Calculation of Cost Per Serving Minute
Route #2 - Mixed Store & Vending Route

Driver - Route #2		$ 727.95	
		195.40	$ 923.35 ①
Route Support:			
Assistant Route Foreman	$348.15		
	22.45	370.60 ②	
Canteen Swing Man	718.75 ③		
	20.91 ③	739.66	
Foreman		746.35 ④	
Sub Total - Route Support		$1,856.61	
1/3 Route #2 (1/3 x $1856.61)			618.87
Total - 27 Route Days			$1,542.22
Direct Payroll Cost/Route Day			$ 57.12 ⑤
Payroll Fringe Cost/Route Day at 34.11% ⑥			19.48
Other Non-Labor Cost/Route Day			12.49 ⑦
Vehicle Cost/Route Day			45.00 ⑧
Total Cost/Route Day			$134.09
Serving Min/Route Day (From Analysis of Store Routes)			412.210 ⑨

Cost Per Serving Minute Route #2 ($134.09 ÷ 412.210) $.325295
Applicable to A&P Store #358 - Hammond

① RA&PX 234, P. 82, line entitled "C1, Bob Warwick"
② RA&PX 234, P. 82, line entitled "Add, Asst. Foreman-11 days"
③ RA&PX 234, P. 82, line entitled, "C4, S. Pomeroy"
④ RA&PX 234, P. 82, line entitled, "C5, J. Szczepaniak"
⑤ RA&PX 234, P. 82, last line
⑥ RA&PX 234, P. 80, last line
⑦ RA&PX 234, P. 84, line #8
⑧ RA&PX 234, P. 84, line #6
⑨ RA&PX 234, P. 84, line #3

ANALYSIS OF RA&PX 85 - SELLING

LOCATION - IN
MONTH - OCTOB
SELLING - MIL

DESCRIPTION	SUB ACCT.	NAT. GROUP	A CURRENT MO. *	B THIS YEAR TO DATE#		AVERAGE PER MO. THIS YR. COL. B ÷ 10
Wages-Supervision	1	1	$1,866.33	$18,078.07	Fringes-	$1,807.81
Wages-Miscellaneous	48	1	825.00	4,935.00	493.50	493.50
Total Wages			2,691.33	23,013.07		2,301.31
Supplies	98	3	900.01	4,129.08		412.91
Legal Expense	109	10	00	1.00		.10
Traveling Expense	111	7	00	461.87		46.19
Membership, Fee & Dues	115	5	20.00	20.00		2.00
Contributions & Donations	116	5	110.00	110.00		11.00
Complimentary Product	118	17	00	00		00
Repairs - Cabinets	122	2	00	00		00
Provisions-Bad Loans	125	11	5,000.00	32,500.00		3,250.00
Unemp.Ins.& F.I.C.A.	227	3	(106.00)	1,333.05	Fringes-	(133.31
Borden Benefit Prog.	228	20	280.64	1,644.30	301.74	(164.43
Ins. Workmen's Comp.	229	15	4.00	40.00		(4.00
Miscellaneous Exp.	298	17	23.09	457.71		45.77
Total Expense			8,923.07	63,710.08		
Trans. from Other Pts.	302	18 +	1,486.89	10,283.19		+ 1,028.32
Trans. to Other Exp. AC.	312	18 -	4,372.18	31,077.17		- 3,107.72
			6,037.78	42,916.10		
Total Applied Wages						1,807.81
Total Wage Fringe Expenses						795.24
% Fringes ($795.24 ÷ 1,807.81)						43.99%

* See RA&PX 85, Column 9 "Current Month"
\# See RA&PX 85, Column 0 "Third Year to Date"

- SELLING

LOCATION - HAMMOND
MONTH - OCTOBER 1969
SELLING - MILK - WHOLESALE

ENT *	B THIS YEAR TO DATE#		AVERAGE PER MO. THIS YR. COL. B ÷ 10	COL. USED IN ANALYSIS	MONTHLY AMOUNT	POSTED FROM RA&PX 234, P.81		DEVELOPED MONTHLY TOTAL-SELLING
.33	$18,078.07	Fringes-	$1,807.81	A	$1,866.33			
.00	4,935.00	493.50	493.50	A	825.00			
.33	23,013.07		2,301.31	A	2,691.33			2,691.33
.01	4,129.08		412.91	B	412.91		5853	412.91
00	1.00		.10	B	.10			.10
00	461.87		46.19	B	46.19	782.87		829.06
.00	20.00		2.00	B	2.00	36.40		38.40
.00	110.00		11.00	B	11.00	14.01		25.01
00	00		00			1.24		1.24
00	00		00					
.00	32,500.00		3,250.00	B	3,250.00			3,250.00
.00)	1,333.05	Fringes-	(133.31	B				
.64	1,644.30	301.74	(164.43	B				
.00	40.00		(4.00	B				
.09	457.71		45.77	B	45.77	699.55		745.32
.07	63,710.08							7,993.37
.89	10,283.19		+ 1,028.32	B				+ 1,028.32
.18	31,077.17		- 3,107.72	B				- 3,107.72
.78	42,916.10							5,913.97
			1,807.81					
			795.24					
			43.99%					

ate"

ANALYSIS OF RA&PX 87 - DELIVERY D

LINE		AMOUNT OCTOBER '69	APPLICABLE ALL VOLUME	NOT APPLICABLE TO A&P VOLUME	CA
1	Supervision	$ 0			
2	Wages-Platform & Load	1,852			
3	Vacations & Holidays	113			
4	Union & Other Benefits	468			
5	Unemployment Ins. & FICA	65			
6	Borden Ben.	11			
7	Workmen's Compensation Ins.	18			
8	Sub-Total-Fringe Bene.(L.3-7)	675			
9	Wages & Benefits-Plat.& Load		$2,527		
10	Rent, Land & Buildings	913			
11	Rent(credit)	(633)			
12	Net Rent		280		
13	Taxes, Real & Personal	65			
14	Depreciation-Buildings	82			
15	" -Mach. & Equipment	116			
16	Power Acct.	167			
17	Insurance-Fire & Boiler	4			
18	Repairs to Equipment	18			
19	Sub-Total-Occupancy, ex rent (lines 13-18)		452		
20	Delivery Service Charge	2,705			
21	Outside Haul	2,202			
22	Trans. from Haul	1,922			
23	Trans. from Other Points	986			
24	Sub-Total, Delivery & Haul (lines 20-23)		7,815		
25	Total - Physical Delivery (lines 26&27&28)		8,547		
26	Travel Expense	421			
27	Misc. Expense	(195)			
28	Transfer from Other Depts.*	4,372			
29	Sub-Total - Non-Delivery			4,598	
30	From Office	2,314	2,314		
31	Total (lines 1-30)	$17,986			
32					
33	Delivery (RA&PX 81,Line 12)	$17,986			
34					
35					
36	Volume (from RA&PX 81, Line 1)	510,211 pts.			
37	A&P Private Label Volume	22,093 **			
38	A&P Borden Label Volume	459 **			
39	Sub-Total-A&P Volume	22,552			
40	Sub-Total-Non A&P Volume	487,659 pts.			

5854

* See also RA&PX 85 - Selling Milk Wholesale - Line 20

** See Analysis of Invoices A&P Store #341, Valparaiso, Ind. RA&PX 234, P. 34, point del. multiplied by 27/12.

AMOUNT CTOBER '69	APPLICABLE ALL VOLUME	NOT APPLICABLE TO A&P VOLUME	CALCULATION	FACTOR DETERMINED
$ 0				
1,852				
113				
468				
65				
11				
18				
675				
	$2,527		÷ 510,211pts.	Loading Cost/Point $.0050
913				
(633)				
	280			
65				
82				
116				
167				
4				
18				
ines 13-18)	452			
2,705				
2,202				
1,922				
986				
nes 20-23)	7,815			
es 26&27&28)	8,547		÷ 510,211pts.	Delivery Cost/Point .0168
421				
(195)				
4,372				
		4,598	÷ 487,659pts.	Selling Expense-Non A&P/Point .0094
2,314	2,314		÷ 510,211pts.	Branch Clerical Cost/Point .0045
$17,986				
$17,98[illegible]				

510,211	pts.
22,093	**
459	**
22,552	
487,659	pts.

k Wholesale - Line 20

ore #341, Valparaiso, Ind.
ltiplied by 27/12.

RAYMOND POULTRY	METRO CHICAGO AREA-12 MOS.'69	TOTAL ILL.& IND.	ILL. AREA	IND. AREA	LAKE CO., IND.AREA	EST PRO EXPE
Population (000) 1970		7,608 (1)	6,975 (1)	633 (1)	546 (1)	
x		100.0%			7.17%	
Borden Media Expenditures (2)						
Yogurt	$32,379					
Thirstee-Smash	46,440					
Lite Line Milk	32,029					
Dips	3,410					
Total	$114,258					
Total Distributed on Population					$8,192 (3)	
Average Per Month	$9,521.50 (4)				$683 (5)	
Milk - Regular Points, RA&PX 80					959,354	
Less: A&P Private Label Points					243,531 (7)	
Factory Route Points - Canteens& Institutions					129,745 (8)	
Advertising Sensitive Points					587,078	
Advertising Per Point $822÷587,078						

DAIRY BROKER (VALPARAISO)		PORTER CO., IND. AREA
Population (000)		8 (1)
x		1.14%
Total Media Advertising (2) Distributed on Population	$114,258	$1,302 (5)
Average Per Month		$109 (9)
Advertising RA&PX 81, Line 32 x 1/10		
Total Point Volume-Dairy Broker		510,211 (11)
A&P Valparaiso Pvt.Label		22,093 (12)
Advertising Sensitive Points		488,118
Advertising Per Point $265÷488,118		

(1) Source: County and City Data Book, 1972, U.S. Department of Commerce P. 578, Col. 3, SMSA Code 995 P. 548 Col. 3, SMSA Code 1600; P. 558, Col. 3, SMSA Code 2960; P. 150, Col. 3, SMSA Code 2960.
(2) RA&PX 90C, Total Column
(3) 7.17% x $114,258
(4) $114,258 ÷ 12
(5) $8192 ÷ 12
(6) $683 x 19%
(7) RA&PX 234, p. 13
(8) See footnote (15),
(9) Calculations simil
(10) RA&PX 81, Line 32
(11) RA&PX 81, top line
(12) RA&PX 234, P. 34,

ANALYSIS OF RA&PX 90 - ADVERTISING

TOTAL ILL. & IND.	ILL. AREA	IND. AREA	LAKE CO., IND. AREA	ESTIMATED PRODUCTION EXPENSES @ 19%	MEDIA AND PRODUCTION COST PER MONTH	DIRECTORY & MISC. ADV. PER RA&PX 81, LINE 9 TYPO/10	CALCULATED TOTAL PER MONTH
7,608 (1)	6,975 (2)	633 (1)	546 (1)				
100.0%			7.17%				
			$8,192 (3)				
			$683 (5)	$130 (6)	$813	$9	$822
			959,354				
			243,531 (7)				
			129,745 (8)				
			587,078				
							$.001407
			PORTER CO., IND. AREA				
			87 (1)				
			1.14%				
			$1,302 (5)				
			$109 (9)	21 (9)	$130	135 (10)	$130 135
			510,211 (11)				$265
			22,093 (12)				
			488,118				
							$.000542

(7) RA&PX 234, p. 13
(8) See footnote (15), RA&PX 234, p. 78a
(9) Calculations similar to those in footnotes (3), (5) and (6)
(10) RA&PX 81, Line 32
(11) RA&PX 81, top line, "This Year" column
(12) RA&PX 234, P. 34, Private Label Points x 27/12

, U.S.
SMSA
P. 558,

5855

5856

Analysis of RA&PX80

Location - Hammond
Month - October 1969
Commodity - Milk, Regular

Description	Line	Year to $ Date
Advertising	32	$6,519
Credit & Collection	33	19,241
Selling	34	42,916
Delivery	35	624,048
SUB TOTAL	-	692,724
Advertising per RA&PX234, P. 88		
Media Only 10/12th	$8192x10/12	6827
Estimated Production @ Exp. 19%		1297
SUB TOTAL		8124
Total Marketing Expense, Except Dist. Admin. & Overhead, H.O.		700,848 (1)
Dist. Admin. Exp.	40	18,023
Overhead Expense, H.O.	43	19,379
TOTAL		$37,402
Average/Month		$ 3,740
% Overhead & Dist. Admin. of all other Marketing Exp. $37,402 ÷ 700,848		5.33667%

(1) = $692,724+8124

ANALYSIS OF RA&PX 84
CREDIT AND COLLECTION

LOCATION - HAMMOND
MONTH - OCTOBER 1969
ACCOUNT - CREDIT & COLLECTION

LINE	DESCRIPTION	RA&PX 84, THIS YEAR TO DATE	TO NON MILK	TO TRAILER RUNS	TO MILK DISTRIBUTOR	TO MILK REGULAR 100%	TO MILK RETAIL 12%	TO MILK WHOLESALE 88%
1	Legal Expense	$2,394.46						
2	Provision Bad Accts.-							
3	Milk	11,889.96						
4	Provision Bad Accts.-							
5	I.C.	2,060.30	$2,060.30					
6	Int. Overdue Accts.	9,467.28						
7	Prov. Bad A/C							
8	Milk Dist.	34,500.00			$34,500			
9	Misc. Expense	29.81						
10								
11	Total Expense	60,341.81						
12								
13	Transfer from							
14	Other Pts,	12,484.86	2,563.67 ①					
15								
16	Total-RA&PX 84	72,826.67						
17								
18	Total-Credit and							
19	Collection, RA&PX 83,							
20	Total Milk, Hammond	68,233.00						
21	Difference (LIG-LZO)	4,593.67	4,593.67					
22	RA&PX82 -Trailer Runs	9,693.00		9,693				
23	RA&PX81 -Milk Dist.	39,299.00			39,299			
24	RA&PX80 -Milk Reg.	19,241.00				19,241		
25								
26	Average Per Month							
27	(1/10 YTD)				$3,930	1,924	230	$1,694
28								
29	Total Wholesale Pts.,							
30	Oct., 1969 (See Re-							
31	conciliation of							
32	RA&PX 75)							
33	A&P Points				510,211 ②			637,831 ④
34	Vending Mach. Pts..				22,552 ③			252,343 ⑤
35	Sub-Total-				-			128,745 ⑥
36	Non-Risk Pts.				22,552 ③			381,089 ⑦
37	Credit Risk Pts.				487,659 ⑧			256,743 ⑨
38	Credit Cost/Risk Pts.				$ .008059 ⑩			$ .006598

① Line 21 minus Line 5
② RA&PX 81, Line 1, "This Year" Column
③ RA&PX 234, P. 34, All Points Delivered x 27/12
④ RA&PX 234, P. 79 , Hammond Milk Regular, Column 13
⑤ RA&PX 234, P. 19, A&P Sub-Total, "Pts./Mon." Column PLUS RA&PX 234, P. 13, A&P Store #358, 5662 points x 27/12
⑥ See footnote 15, RA&PX 234, P. 78a
⑦ = ⑤ + ⑥
⑧ = ② - ③
⑨ = ④ - ⑦
⑩ = $3930 ÷ ⑧
⑪ = $1694 ÷ ⑨

ANALYSIS OF RA&PX81

DAIRY BROKER - HAMMOND, OCTOBER, 1969

Line		Year to Date	Average Per Month
24	Sales Volume	5,582,511 pts.	558,251 pts.
	Chicago Metropolitan Area Media Advertising & Prod. Expense ($1,303 x 1.19 x 10/12) (RA&PX 234, p. 88)	$1,293	$129
32	Advertising	1,348	135
33	Credit and Collection	39,299	3,930
35	Delivery	176,471	
	Sub Total	$218,411	
40	Dist. Admin. Expense	$9,140	
43	Overhead Expense - H.O.	10,372	
	Sub Total - Admin. & Overhead	$19,512	
	% Overhead & Dist. Admin. of All Other Marketing Exp. $19,512 ÷ 218,411		8.93362%

Credit & Collection Expense Per Month - (See Above)	$3,930
Non A&P Point Volume - October, 1969 - (See RA&PX234, p. 87)	487,659
Credit & Collection Expense/Non A&P Point ($3,930 ÷ 487,6 9)	$.008059

SUMMARY - JOSEPH TITTLE & SONS
EXTENT OF OVER-JUSTIFICATION OF DIFFEREN
ABOVE A&P PRIVATE LABEL BY REASON O
MARKETING COST TO SERVE TITTLE VS. SE

LOCATION	A OVER JUSTIFICATION PER EQUIV. PVT. LABEL POINT	B EQUIV. PVT. LABEL POINTS, 2 WKS. END. 10/18/69
HIGHLAND, HAMMOND	$.050063	5,378
LAKE ST., HAMMOND	$.045879	7,199
VILLAGE COURT, GARY	$.045461	10,050
VALPARAISO	$.009963	23,589
4 STORE TOTAL	$.027943*	46,216

* Obtained by dividing Column D Total by Column B Tot

5860

PH TITTLE & SONS
TION OF DIFFERENCE IN PRICE
BEL BY REASON OF HIGHER
E TITTLE VS. SERVING A&P

B	C	D=AxB	E=D÷C
EQUIV. PVT. LABEL POINTS, 2 WKS. END. 10/18/69	ACTUAL TOTAL PRICE 2 WKS. END. 10/18/69	AMOUNT OF OVER-JUSTIFICATION	% OF OVER-JUSTIFICATION
5,378	$1,153.35	$ 269.24	23.34%
7,199	$1,535.28	$ 330.28	21.51%
10,050	$2,154.94	$ 456.88	21.20%
23,589	$4,733.32	$ 235.02	4.97%
46,216	$9,576.89	$1,291.42	13.48%

by Column B Total

Revised version of RA&Px184
and 229

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUS

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE
GAL PAP	1494	1770	3264	4.00	6
H GAL	999	1224	2223	2.00	12
OTS	144	236	380	1.00	24
CHOC OTS	72	78	150	1.00	24
CHOC H PT	0	0	0	.25	66
CHOC H GAL	33	32	65	2.00	12
BM H GAL	44	272	316	2.00	12
BM OTS	38	40	78	1.00	24
GAL 2%	0	0	0	4.00	6
H GAL 2%	914	888	1802	2.00	12
H GAL SKM	96	143	239	2.00	12
OTS SKM	50	67	117	1.00	24
WH CREAM	60	45	105	1.00	66
H&H OTS	0	0	0	2.00	24
H&H PT	194	219	413	1.00	42
SOUR CRM 16OZ	45	6	51	2.00	28
SOUR CRM 8OZ	68	44	112	1.00	54
SOUR CR H&H PT	16	37	53	1.00	42
DIP-ONION H PT	38	72	110	1.00	54
YOUGART H PT	36	174	210	1.00	54
TRIP WHP 8OZ	0	12	12	1.00	12.
ORANGE JC OT	0	0	0	1.00	12
ORANGE JC H GAL	0	0	0	2.00	6
LG CURD CH-2LB	115	137	252	2.00	16
LG CURD CH-1LB	663	239	902	1.00	27
SM CURD CH-2LB	0	0	0	2.00	16
SM CURD CH-1LB	486	291	777	1.00	27
SM CURD CH-8OZ	0	0	0	1.00	48
CHIVE 1 LB	0	0	0	1.00	27
PINEAPPLE-1LB	0	0	0	1.00	27
DRY CHS 12 OZ	0	0	0	1.00	27
SPEC ITEMS	0	0	0	2.00	12
GAL GLASS	266	272	538	4.00	4
TOTALS					

PRICE PER POINT 0.207894

POINTS PER CASE 26.8393

5861

10/18/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, VALPARAISO

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	13056.00	.808	.808	544.00	2637.312
2.00	12	4446.00	.406	.406	185.25	902.535
1.00	24	380.00	.220	.220	15.83	83.600
1.00	24	150.00	.251	.251	6.25	37.650
.25	66	.00	.000	.000	.00	.000
2.00	12	130.00	.401	.401	5.42	26.065
2.00	12	632.00	.406	.406	26.33	128.296
1.00	24	78.00	.220	.220	3.25	17.160
4.00	6	.00	.000	.000	.00	.000
2.00	12	3604.00	.374	.374	150.17	673.948
2.00	12	478.00	.259	.259	19.92	61.901
1.00	24	117.00	.199	.199	4.87	23.283
1.00	66	105.00	.302	.302	1.59	31.710
2.00	24	.00	.000	.000	.00	.000
1.00	42	413.00	.266	.266	9.83	109.858
2.00	28	102.00	.499	.499	1.82	25.449
1.00	54	112.00	.377	.377	2.07	42.224
1.00	42	53.00	.377	.377	1.26	19.981
1.00	54	110.00	.294	.294	2.04	32.340
1.00	54	210.00	.262	.262	3.89	55.020
1.00	12	12.00	.000	.448	1.00	5.376
1.00	12	.00	.000	.000	.00	.000
2.00	6	.00	.000	.000	.00	.000
2.00	16	504.00	.526	.526	15.75	132.552
1.00	27	902.00	.282	.282	33.41	254.364
2.00	16	.00	.000	.000	.00	.000
1.00	27	777.00	.260	.282	28.78	208.422
1.00	48	.00	.000	.000	.00	.000
1.00	27	.00	.000	.000	.00	.000
1.00	27	.00	.000	.000	.00	.000
1.00	27	.00	.000	.000	.00	.000
2.00	12	.00	.000	.000	.00	.000
4.00	4	2152.00	.782	.782	134.50	420.716
		28523.00			*1062.73	5929.7

RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CU

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE
GAL PAP	1494	1770	3264	4.00	6
H GAL	999	1224	2223	2.00	12
QTS	144	236	380	1.00	24
CHUG QTS	72	78	150	1.00	24
CHUG H PT	0	0	0	.25	96
CHUG H GAL	33	32	65	2.00	12
CH H GAL	44	272	316	2.00	12
CH QTS	38	40	78	1.00	24
GAL 2%	0	0	0	4.00	6
H GAL 2%	914	988	1902	2.00	12
H GAL SKM	96	143	239	2.00	12
QTS SKM	50	67	117	1.00	24
PNT CREAM	60	45	105	1.00	96
SKM QTS	0	0	0	2.00	24
SKM PT	194	219	413	1.00	42
SOUR CRM 16OZ	45	6	51	2.00	24
SOUR CRM 8OZ	68	44	112	1.00	54
SOUR CR SKM PT	16	37	53	1.00	42
DIP-ONION H PT	38	72	110	1.00	54
BUTTERMILK H PT	36	174	210	1.00	54
T 12 AMP 8OZ	0	12	12	1.00	12
ORANGE JC QT	0	0	0	1.00	12
ORANGE JC H GAL	0	0	0	2.00	6
AM CHED CH-2LB	115	137	252	2.00	16
M CHED CH-1LB	663	239	902	1.00	27
S CHED CH-2LB	0	0	0	2.00	16
SH CHED CH-1LB	486	291	777	1.00	27
SH CHED CH-8OZ	0	0	0	1.00	48
CHEESE 1 LB	0	0	0	1.00	27
FISHER PLS-1LS	0	0	0	1.00	27
PNT CLS 12 OZ	0	0	0	1.00	27
SPEC ITEMS	0	0	0	2.00	12
GAL GLASS	266	272	538	4.00	4

TOTALS

5862

PRICE PER POINT 0.207894

POINTS PER CASE 26.0393

ENDED 10/18/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, VALPARAISO

TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
3264	4.00	6	13056.00	.808	.808	544.00	2637.312
2233	2.00	12	4466.00	.406	.406	185.25	902.835
360	1.00	24	360.00	.220	.220	15.00	83.700
150	1.00	24	150.00	.261	.261	6.25	37.650
0	.25	66	.00	.000	.000	.00	.000
65	2.00	12	130.00	.401	.401	5.42	26.065
316	2.00	12	632.00	.406	.406	26.33	128.296
78	1.00	24	78.00	.220	.220	3.25	17.160
0	4.00	6	.00	.000	.000	.00	.000
1802	2.00	12	3604.00	.374	.374	150.17	673.948
239	2.00	12	478.00	.259	.259	19.92	61.991
117	1.00	24	117.00	.199	.199	4.87	23.283
105	1.00	66	105.00	.302	.302	1.59	31.710
0	2.00	24	.00	.000	.000	.00	.000
413	1.00	42	413.00	.266	.266	9.83	109.958
51	2.00	28	102.00	.499	.499	1.82	35.449
112	1.00	54	112.00	.377	.377	2.07	42.224
53	1.00	42	53.00	.377	.377	1.26	19.901
110	1.00	54	110.00	.294	.294	2.04	33.340
210	1.00	54	210.00	.262	.262	3.89	55.020
12	1.00	12	12.00	.050	.445	1.00	5.376
0	1.00	12	.00	.000	.000	.00	.000
0	2.00	6	.00	.000	.000	.00	.000
252	2.00	16	504.00	.526	.526	15.75	132.552
902	1.00	27	902.00	.292	.292	33.41	254.374
0	2.00	16	.00	.000	.000	.00	.000
777	1.00	27	777.00	.262	.262	28.78	208.482
0	1.00	48	.00	.000	.000	.00	.000
0	1.00	27	.00	.000	.000	.00	.000
0	1.00	27	.00	.000	.000	.00	.000
0	1.00	27	.00	.000	.000	.00	.000
0	2.00	12	.00	.000	.000	.00	.000
538	4.00	4	2152.00	.752	.752	134.50	420.715
			28523.00			*1062.73	5929.71

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BD

PRODUCT	UNITS DEL 10/11/69	10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE
GAL PAP	479	665	1144		
.H GAL	244	240	484	4.00	6
QTS	74	24	98	2.00	12
CHOC QTS	5	15	20	1.00	24
CHOC H PT	0	0	0	1.00	24
CHOC H GAL	10	5	15	.25	66
BM H GAL	33	121	154	2.00	12
BM QTS	20	4	24	2.00	12
GAL 2%	162	7	169	1.00	24
H GAL 2%	4	20	94	4.00	6
H GAL SKM	59	42	101	2.00	12
QTS SKM	14	12	26	2.00	12
WH CREAM	11	12	23	1.00	24
H&H QTS	0	0	0	1.00	66
H&H PT	50	40	90	2.00	24
SOUR CRM 16OZ	14	8	22	1.00	42
SOUR CRM 8OZ	24	28	52	2.00	28
SOUR CR H&H PT	6	4	10	1.00	54
DIP-ONION H PT	4	4	8	1.00	42
YOGURT H PT	24	6	30	1.00	54
TRIP WHP 8OZ	0	0	0	1.00	54
ORANGE JC QT	0	0	0	1.00	12
ORANGE JC H GAL	0	6	6	1.00	12
LG CURD CH-2LB	20	31	51	2.00	6
LG CURD CH-1LB	162	59	221	2.00	16
SM CURD CH-2LB	12	17	29	1.00	27
SM CURD CH-1LB	216	47	263	2.00	16
SM CURD CH-8OZ	8	17	25	1.00	27
CHIVE 1 LB	2	4	6	1.00	48
PINEAPPLE-1LB	4	2	6	1.00	27
DRY CHS 12OZ	2	2	4	1.00	27
SPEC. ITEMS	0	0	0	1.00	27
GAL GLASS	0	0	0	2.00	12
				4.00	4
TOTALS					

PRICE PER POINT 0.218354

POINTS PER CASE 24.7

5863

ENDED 10/18/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, LAKE STREET

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	4576.00	.8614	.8614	190.67	935.442
2.00	12	968.00	.4312	.4312	40.33	208.701
1.00	24	98.00	.2283	.2283	4.08	22.373
1.00	24	20.00	.2715	.2715	.83	5.430
.25	66	.00	.0000	.0000	.00	.000
2.00	12	30.00	.4302	.4302	1.25	6.453
2.00	12	308.00	.4312	.3234	12.83	53.361
1.00	24	24.00	.2283	.2283	1.00	5.479
4.00	6	676.00	.7839	.7839	28.17	133.324
2.00	12	188.00	.4106	.4106	7.83	38.596
2.00	12	202.00	.4106	.4106	8.42	41.471
1.00	24	26.00	.2215	.2215	1.08	5.759
1.00	66	23.00	.3175	.3175	.95	7.303
2.00	24	.00	.0000	.0000	.00	.000
1.00	42	90.00	.3116	.3116	2.14	28.044
2.00	28	44.00	.5096	.5096	.79	11.211
1.00	54	52.00	.2626	.2626	.96	13.655
1.00	42	10.00	.3704	.3704	.24	3.704
1.00	54	8.00	.2939	.2939	.15	2.331
1.00	54	30.00	.2127	.2127	.56	6.331
1.00	12	.00	.0000	.0000	.00	.000
1.00	12	.00	.0000	.0000	.00	.000
2.00	6	12.00	.0000	.6350	1.00	4.110
2.00	16	102.00	.5331	.5331	3.19	27.188
1.00	27	221.00	.2548	.2920	8.17	58.505
2.00	16	58.00	.5331	.5331	1.81	15.450
1.00	27	263.00	.2548	.2920	9.74	68.761
1.00	48	25.00	.1715	.1715	.52	4.237
1.00	27	6.00	.3018	.3018	.22	1.811
1.00	27	6.00	.3018	.3018	.22	1.811
1.00	27	4.00	.2754	.2754	.15	1.102
2.00	12	.00	.0000	.0000	.00	.000
4.00	4	.00	.0000	.0000	.00	.000
		8070.00			326.72	1762.11

5864.

ETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE
AL PAP	198	779	977	4.00	6
GAL	300	132	432	2.00	12
TS	30	0	30	1.00	24
HOC QTS	0	0	0	1.00	24
HOC H PT	0	0	0	.25	66
HOC H GAL	0	0	0	2.00	12
M H GAL	48	92	140	2.00	12
M QTS	44	0	44	1.00	24
AL 2%	0	0	0	4.00	6
GAL 2%	48	24	72	2.00	12
GAL SKM	18	6	24	2.00	12
TS SKM	0	0	0	1.00	24
H CREAM	4	0	4	1.00	66
R&H QTS	0	0	0	2.00	24
R&H PT	24	32	56	1.00	42
OUR CRM 16OZ	20	18	38	2.00	28
OUR CRM 8OZ	44	48	92	1.00	54
OUR CR H&H PT	14	6	20	1.00	42
IP-ONION H PT	0	0	0	1.00	54
OGURT H PT	0	0	0	1.00	54
RIP WHP 8OZ	12	0	12	1.00	12
RANGE JC QT	0	0	0	1.00	12
RANGE JC H GAL	0	0	0	2.00	6
G CURD CH-2LB	0	0	0	2.00	16
G CURD CH-1LB	81	0	81	1.00	27
M CURD CH-2LB	37	46	83	2.00	16
M CURD CH-1LB	234	54	288	1.00	27
M CURD CH-8OZ	0	0	0	1.00	48
CHIVE 1 LB	0	0	0	1.00	27
PINEAPPLE-1LB	0	0	0	1.00	27
DRY CHS 12OZ	0	0	0	1.00	27
SPEC ITEMS	6	0	6	2.00	12
GAL GLASS	0	0	0	4.00	4

TOTALS

PRICE PER POINT 0.21952

POINTS PER CASE 24.8103

10/18/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, HIGHLAND

S/ IT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
.00	6	3908.00	.3614	.3614	162.83	841.588
.00	12	864.00	.4312	.4312	36.00	186.278
.00	24	30.00	.2283	.2283	1.25	6.849
.00	24	.00	.2715	.2715	.00	.000
.25	66	.00	.0000	.0000	.00	.000
.00	12	.00	.4302	.4302	.00	.000
.00	12	280.00	.4312	.3234	11.67	50.450
.00	24	44.00	.2283	.2283	1.83	10.045
.00	6	.00	.7389	.7389	.00	.000
.00	12	144.00	.4106	.4106	6.00	29.563
.00	12	48.00	.4106	.4106	2.00	9.854
.00	24	.00	.2215	.2215	.00	.000
.00	66	4.00	.3175	.3175	.05	1.270
.00	24	.00	.0000	.0000	.00	.000
.00	42	56.00	.3116	.3116	1.33	17.450
.00	28	76.00	.5026	.5026	1.36	19.365
.00	54	92.00	.2626	.2626	1.70	24.159
.00	42	20.00	.3704	.3704	.48	7.408
.00	54	.00	.2289	.2289	.00	.000
.00	54	.00	.2127	.2127	.00	.000
1.00	12	12.00	.0000	.0000	1.00	.000
1.00	12	.00	.0000	.0000	.00	.000
2.00	6	.00	.0000	.6850	.00	.000
2.00	16	.00	.5331	.5331	.00	.000
1.00	27	81.00	.2548	.2920	3.00	20.639
2.00	16	166.00	.5331	.5331	5.19	44.247
1.00	27	288.00	.2548	.2920	10.67	75.391
1.00	48	.00	.1715	.1715	.00	.000
1.00	27	.00	.3018	.3018	.00	.000
1.00	27	.00	.3018	.3018	.00	.000
1.00	27	.00	.2754	.2754	.00	.000
2.00	12	12.00	.0000	.0000	.50	.000
4.00	4	.00	.0000	.0000	.00	.000
		6125.00			246.87	1344.56

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/13/69 BORDEN

PRODUCT	UNITS DEL 10/11/69	10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE
GAL PAP	1078	736	1364	4.00	6
H GAL	380	300	680	2.00	12
QTS	70	73	143	1.00	24
CHOC QTS	28	22	50	1.00	24
CHOC H PT	0	0	0	.25	66
CHOC H GAL	4	12	16	2.00	12
BM H GAL	66	213	279	2.00	12
BM QTS	46	45	91	1.00	24
GAL 2%	0	12	12	4.00	6
H GAL 2%	0	62	62	2.00	12
H GAL SKM	19	26	45	2.00	12
QTS SKM	8	17	25	1.00	24
WH CREAM	0	13	13	1.00	66
HRH QTS	0	0	0	2.00	24
HRH PT	44	48	92	1.00	42
SOUR CRM 16OZ	0	24	24	2.00	28
SOUR CRM 8OZ	12	28	40	1.00	54
SOUR CR HRH PT	0	30	30	1.00	42
DIP-ONION H PT	6	18	24	1.00	54
YOGURT H PT	24	0	24	1.00	54
TRIP WHP 8OZ	0	0	0	1.00	12
ORANGE JC QT	0	0	0	1.00	12
ORANGE JC H GAL	0	0	0	2.00	6
LG CURD CH-2LB	6	23	29	2.00	16
LG CURD CH-1LB	231	12	243	1.00	27
SM CURD CH-2LB	6	32	38	2.00	16
SM CURD CH-1LB	243	86	329	1.00	27
SM CURD CH-8OZ	9	13	22	1.00	48
CHIVE 1 LB	2	0	2	1.00	27
PINEAPPLE-1LB	0	2	2	1.00	27
DRY CHS 12OZ	4	4	8	1.00	27
SPEC ITEMS	6	18	24	2.00	12
GAL GLASS	0	0	0	4.00	4
TOTALS					

PRICE PER POINT 0.217492

POINTS PER CASE 24.5478

ED 10/13/69 BORDEN CUSTOMER JOSEPH TITTLE & SONS, VILLAGE COURT

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	ED. CASES	TOTAL PRICE
4.00	6	7456.00	.9514	.9514	310.67	1503.650
2.00	12	1360.00	.4312	.4312	56.67	293.215
1.00	24	143.00	.2233	.2233	5.96	32.647
1.00	24	50.00	.2715	.2715	2.08	13.575
.25	66	.00	.0000	.0000	.00	.000
2.00	12	32.00	.4302	.4302	1.33	6.883
2.00	12	559.00	.4312	.3234	23.25	97.343
.00	24	91.00	.2283	.2283	3.79	20.775
.00	6	48.00	.7889	.7889	2.00	9.467
2.00	12	124.00	.4106	.4106	5.17	25.457
2.00	12	90.00	.4106	.4106	3.75	18.477
.00	24	25.00	.2215	.2215	1.04	5.533
.00	66	13.00	.3175	.3175	.20	4.127
.00	24	.00	.0000	.0000	.00	.000
.00	42	92.00	.3116	.3116	2.19	28.667
.00	28	48.00	.5096	.5096	.95	12.230
.00	54	40.00	.2526	.2526	.74	10.504
.00	42	30.00	.3704	.3704	.71	11.112
.00	54	24.00	.2939	.2939	.44	7.174
.00	54	24.00	.2127	.2127	.44	5.105
.00	12	.00	.0000	.0000	.00	.000
.00	12	.00	.0000	.0000	.00	.000
.00	6	.00	.0000	.6850	.00	.000
.00	16	58.00	.5331	.5331	1.81	15.460
.00	27	243.00	.2548	.2220	9.00	52.363
.00	16	76.00	.5331	.5331	2.37	20.253
.00	27	329.00	.2548	.2220	12.19	97.023
.00	48	22.00	.1715	.1715	.45	3.773
.00	27	2.00	.3018	.3018	.07	.604
.00	27	2.00	.3018	.3018	.07	.604
.00	27	8.00	.2754	.2754	.30	2.203
.00	12	48.00	.0000	.0000	2.00	.000
.00	4	.00	.0000	.0000	.00	.000
		11036.00			449.57	2400.24

5865

5866

DATE	PAGE	CX-195	CX196	TOTAL NET.		
WK ENDED 10/4	Z	2941.82	2884.08	57.74		
10/11	Z	2172.77	2017.35	155.42		
10/18	Z-1	2557.56	2416.15	171.41		
10/25	Z-1	2671.52	1924.34	147.18		
11/1	Z-2	3194.21	3127.84	66.37		
TOTAL		12971.68	12369.76	601.92	4.64%	VALPARAISO
SUB TOTAL 10/11+10/18		4763.53	4433.50	330.03	6.93%	VALPARAISO
		CX197	CX197			
10/4	Z	1186.28	1191.21	(3.53)		
10/11	Z	1381.44	1257.88	123.56		
10/18	Z-1	1001.67	918.12	83.55		
10/25	Z-1	992.63	892.10	100.53		
11/1	Z-2	1486.04	1415.56	(0.41)		
TOTAL		5745.51	5479.79	265.72	4.62%	VILLAGE COURTESY
SUB TOTAL 10/11+10/18		2183.11	1975.98	207.13	9.49%	VILLAGE COURTESY
		CX-196	CX-196			
10/4	Z	1042.20	1037.89	4.31		
10/11	Z	787.53	708.94	78.59		
10/18	Z-1	882.55	808.59	73.96		
10/25	Z-1	873.23	786.31	86.92		
11/1	Z-2	1029.99	1021.46	8.53		
TOTAL		4565.50	4307.19	253.31	5.55%	LAKE ST. GARY
SUB TOTAL 10/11+10/18		1617.08	1463.53	153.55	9.50%	LAKE ST. GARY
		CX 194	CX-194			
10/4		62623	65047	(2424)		
10/11		39512	35470	4042		
10/18		80178	72852	7326		
10/25		83346	74961	8385		
11/1		120749	117602	3146		
TOTAL		386407	365932	20475	5.30%	HIGHLAND
SUB TOTAL 10/11+10/18		119690	108322	11368	9.50%	HIGHLAND
3 STORES EXCEPT VALPARISO						
10/4		283211	288457	(5246)		
10/11		236467	212152	24257		
10/18		263300	240121	23179		
10/25		269432	242802	27130		
11/1		364356	361298	3058		
TOTAL		1417208	1344530	72378	5.11%	3 STORES
SUB TOTAL 10/11+10/18		499759	452273	47486	9.47%	" " 2 WKS
ALL 4 STORES INCL. VALPARISO						
10/4		577393	576565	528		
10/11		454006	413887	40119		
10/18		522056	481736	40320		
10/25		477054	435236	41818		
11/4		683777	674032	9745		
TOTAL		2714316	2581166	132510	4.88%	4 STORES
SUB TOTAL 10/11+10/18		1776062	1596233	80439	8.24%	" " 2 WKS

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DE
GAL PAP	1110	1440	2550	4.00	6	10200
H GAL	1080	1344	2424	2.00	12	4848.
QTS	264	240	504	1.00	24	504.
CHOC QTS	72	96	168	1.00	24	168.
CHOC H PT	0	0	0	.25	96	
CHOC H GAL	84	48	132	2.00	12	264.
BM H GAL	144	132	276	2.00	12	552.
BM QTS	144	120	264	1.00	24	264.
GAL 2%	0	0	0	4.00	6	
H GAL 2%	264	172	436	2.00	12	872.
H GAL SKM	216	204	420	2.00	12	840.
QTS SKM	96	72	168	1.00	24	168.
WH CREAM	60	80	140	1.00	66	140.
HRH QTS	72	48	120	2.00	24	240.
HRH PT	234	288	522	1.00	42	522.
SOUR CRM 16OZ	84	56	140	2.00	28	280.
SOUR CRM 8OZ	120	80	200	1.00	54	200.
SOUR CR HRH PT	40	40	80	1.00	42	80.
DIP-ONION H PT	42	62	104	1.00	54	104.
YOGURT H PT	0	0	0	1.00	54	
TRIP WHP 8OZ	0	0	0	1.00	12	
ORANGE JC QT	36	36	72	1.00	12	72.
ORANGE JC H GAL	24	41	65	2.00	6	130.
LG CURD CH-2LB	64	64	128	2.00	16	256.
LG CURD CH-1LB	81	135	216	1.00	27	216.
SM CURD CH-2LB	192	198	390	2.00	16	780.
SM CURD CH-1LB	459	648	1107	1.00	27	1107.
SM CURD CH-8OZ	192	228	420	1.00	48	420.
CHIVE 1 LB	54	48	102	1.00	27	102.
PINEAPPLE-1LB	36	36	72	1.00	27	72.
DRY CHS 12OZ	22	34	56	1.00	27	56.
SPEC ITEMS	84	78	162	2.00	12	324.
GAL GLASS	0	0	0	4.00	4	
	TOTALS					23781

PRICE PER POINT 0.236139

POINTS PER CASE 25.3152

EEKS ENDED 10/18/69 BORDEN CUSTOMER BURGERS SUPERMARKET, HAMMOND

PTS/ UNIT	UNIT/ CASE	PTS DEL.	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	ED. CASES	TOTAL PRICE
4.00	6	10200.00	.3677	.3677	425.00	2212.635
2.00	12	4848.00	.4514	.4514	222.00	1094.124
1.00	24	504.00	.2396	.2396	21.00	120.758
1.00	24	168.00	.2849	.2849	7.00	47.863
.25	96	.00	.0000	.0000	.00	.000
2.00	12	264.00	.4514	.4514	11.00	52.535
2.00	12	552.00	.4514	.4514	23.00	124.585
1.00	24	264.00	.2396	.2396	11.00	63.254
4.00	6	.00	.0000	.0000	.00	.000
2.00	12	872.00	.4301	.4301	36.33	187.524
2.00	12	840.00	.4301	.4301	35.00	180.642
1.00	24	168.00	.2322	.2322	7.00	39.010
1.00	66	140.00	.3330	.3330	2.12	45.620
2.00	24	240.00	.6457	.6457	5.00	77.484
1.00	42	522.00	.3265	.3265	12.43	170.433
2.00	28	280.00	.5347	.5347	5.00	74.858
1.00	54	200.00	.2738	.2738	3.70	54.760
1.00	42	80.00	.3385	.3385	1.00	31.080
1.00	54	104.00	.3127	.3127	1.93	32.521
1.00	54	.00	.0000	.0000	.00	.000
1.00	12	.00	.0000	.0000	.00	.000
1.00	12	72.00	.3672	.3672	6.00	26.438
2.00	6	130.00	.6284	.6284	10.33	45.326
2.00	16	256.00	.5587	.5587	8.00	71.514
1.00	27	216.00	.3053	.3053	8.00	65.945
2.00	16	780.00	.5587	.5587	24.37	217.593
1.00	27	1107.00	.3053	.3053	41.00	337.967
1.00	48	420.00	.1998	.1998	8.75	83.916
1.00	27	102.00	.3154	.3154	3.78	32.171
1.00	27	72.00	.3154	.3154	2.67	22.709
2.00	12	56.00	.3515	.3515	2.07	19.684
4.00	4	324.00	.4579	.4579	13.50	74.180
		.00	.0000	.0000	.00	.000
		23781.00			939.39	5515.62

53867

OCTOBER - 1964 A+P VS BURGER

5868

	DATE	PAGE	1 TOTAL NET PER CX-188	2 NET AT A+P PRICE CX188	3 DIFFERENCE	4 % DIFF. OF BURGER TOTAL NET	5 LOCATION	6
1	WK ENDED 10/4	Z	1870.74	1628.76	241.98			
2	10/11	Z	2036.77	1770.81	265.96			
3	10/18	Z-1	2408.23	2098.05	310.18			
4	10/25	Z-1	2206.58	1925.62	274.96			
5	11/1	Z-2	2434.68	2135.07	299.61			
6	TOTAL		10951.00	9558.31	1392.69	12.72%	HAMMOND	
7								
8	SUB-TOTAL 10/11 + 10/18		4445.00	3868.86	576.14	12.96%	HAMMOND	

DETAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTO

PRODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS
GAL PAP	192	287	479	4.00	6	12
H GAL	480	420	900	2.00	12	18
QTS	48	48	96	1.00	24	
CHOC QTS	10	10	20	1.00	24	
CHOC H PT	0	0	0	.25	66	
CHOC H GAL	46	18	64	2.00	12	1
BM H GAL	24	6	30	2.00	12	
BM QTS	4	12	16	1.00	24	
GAL 2%	6	18	24	4.00	6	
H GAL 2%	72	84	156	2.00	12	3
H GAL SKM	36	44	80	2.00	12	1
QTS SKM	10	14	24	1.00	24	
WH CREAM	10	13	23	1.00	66	
HRH QTS	0	0	0	2.00	24	
HRH PT	42	72	114	1.00	42	1
SOUR CRM 16OZ	8	12	20	2.00	28	
SOUR CRM 8OZ	8	32	40	1.00	54	
SOUR CR HRH PT	0	0	0	1.00	42	
DIP-ONION H PT	6	6	12	1.00	54	
YOGURT H PT	0	0	0	1.00	54	
TRIP WHP 8OZ	0	0	0	1.00	12	
ORANGE JC QT	0	0	0	1.00	12	
ORANGE JC H GAL	0	0	0	2.00	6	
LG CURD CH-2LB	8	16	24	2.00	16	
LG CURD CH-1LB	27	54	81	1.00	27	
SM CURD CH-2LB	48	42	90	2.00	16	1
SM CURD CH-1LB	81	108	189	1.00	27	1
SM CURD CH-8OZ	0	0	0	1.00	48	
CHIVE 1 LB	0	0	0	1.00	27	
PINEAPPLE-1LB	0	0	0	1.00	27	
DRY CHS 12OZ	0	2	2	1.00	27	
SPEC ITEMS	18	25	43	2.00	12	
GAL GLASS	0	0	0	4.00	4	
	TOTALS					54

PRICE PER POINT 0.235199

POINTS PER CASE 24.9272

5369

WEEKS ENDED 10/18/69 BORDEN CUSTOMER MODEL FOOD CENTER, DOLTON

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	ED. CASES	TOTAL PRICE
4.00	6	1916.00	.9030	.9030	72.33	432.537
2.00	12	1800.00	.4520	.4520	75.00	406.800
1.00	24	96.00	.2400	.2400	4.00	23.040
1.00	24	20.00	.2350	.2350	.83	3.700
.25	66	.00	.0000	.0000	.00	.000
2.00	12	128.00	.4520	.5420	5.33	30.548
2.00	12	60.00	.4520	.4520	2.50	13.560
1.00	24	16.00	.2400	.2400	.67	3.840
4.00	6	96.00	.8270	.8270	4.00	19.848
2.00	12	312.00	.4310	.4310	13.00	67.236
2.00	12	160.00	.4310	.4310	6.67	34.480
1.00	24	24.00	.2330	.2330	1.00	5.592
1.00	66	23.00	.3340	.3340	.35	7.682
2.00	24	.00	.0000	.0000	.00	.000
1.00	42	114.00	.3270	.3270	2.71	37.278
2.00	28	40.00	.5350	.5350	.71	10.700
1.00	54	40.00	.2750	.2750	.74	11.000
1.00	42	.00	.0000	.0000	.00	.000
1.00	54	12.00	.3130	.3130	.22	3.756
1.00	54	.00	.0000	.0000	.00	.000
1.00	12	.00	.0000	.0000	.00	.000
1.00	12	.00	.0000	.0000	.00	.000
2.00	6	.00	.0000	.0000	.00	.000
2.00	16	48.00	.5570	.5570	1.50	13.368
1.00	27	81.00	.3060	.3060	3.00	24.786
2.00	16	180.00	.5590	.5590	5.62	50.310
1.00	27	189.00	.3060	.3060	7.00	57.834
1.00	48	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	.00	.0000	.0000	.00	.000
1.00	27	2.00	.0000	.2730	.07	.556
2.00	12	86.00	.4590	.4590	3.58	19.737
4.00	4	.00	.0000	.0000	.00	.000
		5443.00			218.36	1230.19

	5870		Total Net Per CX-191	Net at A+P Price CX191	Difference	% Diff. of Model Total Net	Location
Date		Page					
Weighted	10/4	Z	591.83	506.75	85.08		
	10/11	Z	493.91	421.06	72.85		
	10/18	Z-1	588.15	501.79	86.36		
	10/25	Z-1	514.06	441.40	72.66		
	11/1	Z-2	798.07	685.41	112.66		
	TOTAL		2986.02	2556.41	429.61	14.39%	HAMMOND
	SUB TOTAL 10/11+10/18		1082.06	922.85	159.21	14.71%	HAMMOND

RECAPITULATION OF PRICE DIFFERENTIAL

OCTOBER-1969 A+P vs. WALLIES CO-OPERATIVE

5871

	DATE		BASE	1 TOTAL NET PER CX-300'	2 NET AT A+P PRICE CX-200	3 DIFFERENCE	4 % DIFF. OF WALLIES TOTAL NET	5	6 LOCATION	
1	WK ENDED	10/4	Z	52681	44824	7857				1
2		10/11	Z	60823	51455	9268				2
3		10/18	Z(1)	59122	50077	9045				3
4		10/25	Z(1)	59574	50710	8864				4
5		11/1	Z(1)	60259	51273	8986				5
6		TOTAL		292467	248381	44158	15.09%		RAYMOND	6
7										7
8		SUB TOTAL 10/4-11/1		119485	101532	17953	15.35%			8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36
37										37
38										38
39										39

VI-4

5872

TAILED RECAPITULATION OF INVOICES, TWO WEEKS ENDED 10/18/69 BORDEN CUSTOMER

ODUCT	UNITS DEL 10/11/69	UNITS DEL 10/18/69	TOTAL UNITS	PTS/ UNIT	UNIT/ CASE	PTS DEL
L PAP	1290	756	2046	4.00	6	8184.0
GAL	500	885	1485	2.00	12	2970.0
S	204	240	444	1.00	24	444.0
OC QTS	47	56	103	1.00	24	103.0
OC H PT	0	0	0	.25	66	.0
OC H GAL	16	24	40	2.00	12	80.0
H GAL	30	31	61	2.00	12	122.0
QTS	38	47	85	1.00	24	85.0
L 2%	342	162	504	4.00	6	2016.0
GAL 2%	276	372	648	2.00	12	1296.0
GAL SKM	151	215	366	2.00	12	732.0
S SKM	53	59	112	1.00	24	112.0
CREAM	71	58	129	1.00	66	129.0
H QTS	0	0	0	2.00	24	.0
H PT	238	255	493	1.00	42	493.0
UR CRM 16OZ	69	30	99	2.00	28	198.0
UR CRM 8OZ	112	98	210	1.00	54	210.0
UR CR H&H PT	14	51	65	1.00	42	65.0
P-QTION H PT	23	29	52	1.00	54	52.0
GURT H PT	48	192	240	1.00	54	240.0
IP WHP 8OZ	24	0	24	1.00	12	24.0
ANGE JC QT	0	0	0	1.00	12	.0
ANGE JC H GAL	18	6	24	2.00	6	48.0
CURD CH-2LB	118	208	326	2.00	16	652.0
CURD CH-1LB	162	161	323	1.00	27	323.0
CURD CH-2LB	160	191	351	2.00	16	702.0
CURD CH-1LB	162	215	377	1.00	27	377.0
CURD CH-8OZ	58	52	110	1.00	48	110.0
IVE 1 LB	20	24	44	1.00	27	44.0
NEAPPLE-1LB	14	10	24	1.00	27	24.0
Y CHS 12OZ	14	18	32	1.00	27	32.0
EC ITEMS	132	102	234	2.00	12	468.0
L GLASS	8	4	12	4.00	4	48.0
	TOTALS					20383.0

ICE PER POINT 0.21525

INTS PER CASE 25.3636

EKS ENDED 10/18/69 BORDEN CUSTOMER MILCO FOOD CENTER, GARY

PTS/ UNIT	UNIT/ CASE	PTS DEL	UNIT PRICE 10/11/69	UNIT PRICE 10/18/69	EQ. CASES	TOTAL PRICE
4.00	6	8184.00	.8372	.8372	341.00	1712.911
2.00	12	2970.00	.4136	.4136	123.75	521.621
1.00	24	444.00	.2225	.2225	18.50	98.834
1.00	24	103.00	.2640	.2640	4.29	27.192
.25	66	.00	.0000	.0000	.00	.000
2.00	12	80.00	.4186	.4186	3.33	16.744
2.00	12	122.00	.4136	.4136	5.08	25.535
1.00	24	85.00	.2226	.2226	3.54	18.921
4.00	6	2016.00	.7342	.7342	84.00	370.037
2.00	12	1296.00	.3993	.3993	54.00	258.745
2.00	12	732.00	.3993	.3993	30.50	146.114
1.00	24	112.00	.2162	.2162	4.67	24.214
1.00	66	129.00	.3091	.3091	1.95	39.874
2.00	24	.00	.0000	.0000	.00	.000
1.00	42	493.00	.3027	.3027	11.74	149.231
2.00	28	198.00	.4959	.4959	3.54	49.094
1.00	54	210.00	.2548	.2548	3.89	53.508
1.00	42	65.00	.3864	.3864	1.55	25.116
1.00	54	52.00	.2898	.2898	.96	15.070
1.00	54	240.00	.2061	.2061	4.44	49.464
1.00	12	24.00	.3901	.0000	2.00	9.362
1.00	12	.00	.0000	.0000	.00	.000
2.00	6	48.00	.6514	.6514	4.00	15.634
2.00	16	552.00	.4747	.4747	20.37	154.752
1.00	27	323.00	.2834	.2834	11.96	91.533
2.00	16	702.00	.4747	.4747	21.91	166.520
1.00	27	377.00	.2834	.2834	13.96	106.342
1.00	48	110.00	.1858	.1858	2.29	20.438
1.00	27	44.00	.2935	.2935	1.63	12.914
1.00	27	24.00	.2935	.2935	.89	7.044
1.00	27	32.00	.2677	.2677	1.19	8.566
2.00	12	468.00	.3496	.3496	19.50	81.806
4.00	4	48.00	.8050	.8050	3.00	9.660
		20383.00			803.47	4337.43

RECALCULATION OF PRICE DIFFERENTIAL

OCTOBER-1969 5873 A+P vs WILCO

	DATE		SIZE	1 TOTAL NET PER CX-202	2 NET AT A+P PRICE CX202	3 DIFFERENCE	4 % DIFF. OF WILCO TOTAL NET	5 LOCATION	6
1	WK ENDED	10/4	Z	15[illegible]	146[illegible]	10[illegible]			
2		10/11	Z	15[illegible]	14[illegible]	12[illegible]			
3		10/18	Z-1	20[illegible]	18[illegible]	13[illegible]			
4		10/25	Z-1	18[illegible]	17[illegible]	11[illegible]			
5		11/1	Z-2	14[illegible]	13[illegible]	11[illegible]			
6	TOTAL			[illegible]	[illegible]	60[illegible]	6.94%	GREY	
7									
8	SUB TOTAL	10/11+10/18		[illegible]	333.73	[illegible]	7.28%	GREY	
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									

5874

UNITED STATES OF AMERICA
BEFORE FEDERAL TRADE COMMISSION

In the Matter of	)	
	)	
THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC., a corporation,	)	
	)	
and	)	DOCKET NO. 8866
	)	
BORDEN, INC., a corporation.	)	
	)	

AFFIDAVIT OF CRAIG C. SANDUSKY

STATE OF ILLINOIS)
) SS
COUNTY OF MC HENRY)

CRAIG C. SANDUSKY, being first duly sworn on oath, deposes and states as follows:

1. My name is Craig C. Sandusky and I am currently employed by Borden, Inc. as General Superintendent of its Woodstock Milk plant located in Woodstock, Illinois. I have been employed in my current position for approximately three years and have been employed by Borden, Inc. for approximately 24 years.

2. Attached hereto as Exhibits A through F are documents dated December 1963, December 1965, November 10, 1966, November 14, 1967, November 14, 1968 and December 1968

respectively, each of which sets forth the formula used to prepare egg nog at the Woodstock plant. To the best of my knowledge, information and belief, these formulae were used to prepare egg nog sold by Borden to A&P.

3. Attached hereto as Exhibit G is a Manual of Procedure for the manufacture of French Onion Dip dated September 19, 1961 to present 1974, which shows the procedure used to manufacture French Onion Dip at the Woodstock plant. To the best of my knowledge, information and belief, this procedure was used to prepare Onion Dip sold by Borden to A&P.

4. Exhibits A - G were obtained from the files at Borden's Woodstock plant and were prepared and maintained in the regular course of Borden's business.

Craig C. Sandusky

SUBSCRIBED AND SWORN to
before me this 7 day
of June , 1974.

John C. Krueger
Notary Public
Woodstock, Ill. Rt 3

5876

MANUAL OF PROCEDURE FOR PROCESSING EGG NOG

I. Processing Equipment

A. All facilities and processing equipment shall meet the clean-up and sanitation requirements of routine plant inspection.

B. All equipment shall be properly sterilized by routine sterilization procedures.

C. The H. T. S. T. unit shall be able to hold 185°F. for the entire Egg Nog run.

II. Standard of Composition

Milk Fat	5.00%
Milk Solids Non-Fat	8.44%
Sucrose(Cane Sugar)	6.00%
Dextrose(Corn Sugar)	2.90%
Stabilizer	0.20%
Whole Egg	0.67%
Flavor	1.01%
Viscosity at 50°F.(Flow Meter)	75 ± 85 seconds

III. Formula for 100 Gallons (888 pounds)

3.55% milk	714.0 pounds	
40.0% cream	52.0 pounds	
Condensed Skim (40% S.N.F.)	26.0 pounds	
Cane Sugar	54.0 pounds	
Corn Sugar Solids	26.0 pounds	
Stabilizer (Borden Flavor Dept. #3403)	1.8 pounds	
Egg (Whole dried Bentex #30)	1.5 pounds	
Flavor (Borden Flavor Dept. #3184	8.3 pounds	(1 gallon)
Water (Replacement to dry egg)	4.5 pounds	(0.54 gallon)

IV. Procedure for Processing

A. Raw ingredients shall be fresh high quality products. Titratable acidities shall not exceed 0.15% for skim, 0.12% for cream and 0.55% for condensed skim. All other materials shall meet the routine extraneous matter analyses and standards.

B. Funnel-Pump Set Up. The funnel and pump are set in line with the tank containing the standardized raw milk for egg nog. Milk is circulated from the lower tank outlet, through funnel and pump, and then into the top inlet of tank. The circulation continues during the addition of all ingredients.

EXHIBIT A

Egg Nog 5877 Dec. 1965

Standard of Composition

Milk Fat	5.00%
M.S.N.F.	5.44%
Sucrose	6.00%
Corn Syrup Solids	2.90%
Egg Solids	0.17%
Flavor	1.00%
Stabilizer	0.43%

Formula for 100 Gallons (558 #)

3.55%	Milk	650.0	lbs.
40.00%	Cream	51.0	lbs.
40.00%	Cold Pk	37.0	lbs.
	Liquid Sugar	51.0	lbs.
	Corn Syrup Solids (24DE)	26.0	lbs.
	Stabilizer #3403	~~3~~	lbs. 3.4 lbs (1/2 Sucr 1/2 Dex)
	Egg Solids (Hendrix)	1.5	lbs.
	Flavor #3184 (1%)	5.3	lbs.
	Total	558.6	lbs.

Egg Nog

EXHIBIT B

5878

100 Gals - 900 lbs. 6% Egg Nog

Milk	639.5	lbs.
40% Cream	80.0	lbs.
40% Cond. Skim	55.3	lbs.
Liquid Sugar	86.0	lbs.
Corn Sugar	26.0	lbs.
Stabilizer #3403	3.4	lbs.
Egg Solids	1.5	lbs.
Flavor #3184	8.3	lbs. (1 gallon)
	900.0	lbs.

Homogenize : 1100 psi.

Pasteurize : 185°F. 17 secs.

HLK

EXHIBIT C

EGG NOG - ILLINOIS

100 Gals. (900 lbs.) - 5% B. F.

		LBS.
3.7%	Milk	670.1
40.0%	Cream	50.0
40.0%	Condensed Skim	55.3
	Liquid Sugar	86.0
	Corn Sugar	26.0
#3403	Stabilizer	2.8
	Egg Solids	1.5
#3184	Flavor	8.3
		900.0 lbs.

Homogenize: 1100 psi

Pasteurize: 185° F., 17 seconds

Body Flow: 24 hours 80-85 seconds at 50° F.

5880

EGG NOG - INDIANA and A & P
ILLINOIS

100 Gals. (902 lbs.) - 6% B.F.

		LBS.
3.7%	Milk	631.7
40.0%	Cream	72.0
40.0%	Condensed Skim	80.0
	Liquid Sugar	75.0
	Corn Sugar	23.0
#3403	Stabilizer	3.0
	Egg Solids	9.0
#3184	Flavor	8.3 (1 gal)
		902.0 lbs.

Homogenize: 1100 psi

Pasteurize: 185° F., 17 seconds

Body Flow: 24 hours 80-85 seconds at 50° F.

RA&PX 239

5881

UNITED STATES OF AMERICA
BEFORE FEDERAL TRADE COMMISSION

In the Matter of	
THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC., a corporation,	DOCKET NO. 8866
and	
BORDEN, INC., a corporation.	

STIPULATION REGARDING
RA&P EXHIBIT 135

IT IS HEREBY STIPULATED AND AGREED, by and between the above-named Respondents and Counsel Supporting the Complaint, for the purposes of this proceeding and for no other purpose, that the results of the returns made by grocery organizations, pursuant to subpoenas of July 31, 1972 and October 10, 1972 (RA&PX 38) issued on behalf of Respondents, are set forth in RA&PX 135 and as follows:

1. The following parties subpoenaed by Respondents were wholesale operations, did not own or operate retail food stores, and did not handle retail fluid milk sales: Banner Wholesale Grocers, Inc., Oh Boy Stores, Certified Grocers of Illinois, Grocerland, Central Grocers Cooperative, Inc., M. Loeb Corp., Spot-Lite Food Stores and Spot-Lite Market, and Thriftway Food

Stores. As a result of their operations, none of these companies had documents responsive to the subpoenas with the following exceptions:

(a) Grocerland informed Respondents that their only involvement with milk was in central billing with Dean Milk Co. with regard to the credit of certain member stores to whom Dean Milk Co. supplied milk and dairy products. Grocerland did not become involved in the wholesale price charged by Dean Milk Co. that being a matter negotiated by the member store with Dean Milk Co.

(b) Certified Grocers of Illinois produced many folders of advertisements run by Certified and its major competitors in Chicago newspapers.

(c) M. Loeb informed respondents that it operated one retail store in Hammond, Indiana, from late 1968 until approximately October, 1969. Some invoices from Beatrice for this store were available. M. Loeb did not regularly operate any retail stores in the Chicago metropolitan area during the period from January 1, 1963 through December 31, 1968.

From time to time due to default by independent operators causing their bankruptcy, abandonment of, or eviction from certain outlets, M. Loeb Corporation would operate certain outlets for a short period of time until the outlet could be sold to a new independent operator. During these periods M. Loeb typically purchased its milk from Beatrice and recalls no instance of changing milk suppliers. M. Loeb Corporation has no documents from which the exact dates of operation of each store could be determined and, in any case, has no documents pertaining to the pricing, cost and volume information requested in categories 2-9 of the subpoena.

(d) Central provided documents as indicated in RA&PX 135.

2. I.G.A. Stores and Open Pantry Food Marts are franchise organizations, did not own or operate retail stores, and did not handle fluid milk at the retail level. None of these companies had documents responsive to the subpoena.

3. Lawrence Cardinal, who responded to Respondents' subpoena addressed to Cardinal Food and Cardinal Food Stores, was not connected with the store to whom the subpoena was directed. Further efforts to serve the proper party by Respondents by contacting various "Cardinal" stores listed in the Chicago, Illinois telephone book were unsuccessful.

4. Clark Oil & Refining did not sell milk in any of its Gary-Hammond service stations. All Clark stations in the Metropolitan Chicago area were leased to independent businessmen. Clark provided Respondents with a list of the 67 individuals who operated the Clark stations in the Metropolitan Chicago area. Respondents made no application for subpoenas to these operators as the then Hearing Examiner (Theodore Von Brand) had previously directed Respondents to limit the number of store subpoenas to be requested.

5. Consolidated Foods Corporation sold the last of its stores about 1965. Consolidated delivered some documents pertaining to these stores to the purchasers and was unable to identify the present owners.

6. Del Farm Foods Company never utilized private label milk and did not operate in the Gary, Indiana area.

7. Several companies in responding to the subpoena as set forth in RA&PX 135, also informed Respondents as follows:

(a) Hillman's Inc., did not make any documents available to Respondents in response to subpoena specifications 8b and 3 stating:

(i) Specification 8b:

> "It will be virtually impossible for Hillman's to comply with request number 8(b). Hillman's personnel will be required to review each order sheet for each store for each day for each week and then total the computations therefrom for the period in question."

(ii) Specification 3:

> "As indicated in our conversation it is virtually impossible for Hillman's with any degree of efficiency, to produce any such documents. In the alternative Hillman's proposes to produce for A&P a copy of an answer to certain interrogatories which were propounded on it by the plaintiffs in a case entitled Frank Blake,et al. vs. Sidney R. Wanzer & Sons, Inc., et al. No. 71 C 800 in the United States District Court for the Northern District of Illinois, Eastern Division, a copy of which is enclosed." (The interrogatories and documents attached included only two invoices for milk and dairy products from Sidney R. Wanzer & Sons, Inc. for the period 1964 through 1968 and each covered only a one-week period in February and July 1967. No retail prices were furnished to Respondents.)

(b) The Kroger Company informed Respondents in September 1972 that it was their understanding that it did not have to search for any invoices from Bowman and Dean that might exist in addition to those produced unless requested to do so. At the request of Respondents, a further search for these records was made and in October 1972 three additional invoices covering milk and dairy products were produced to Respondents.

8. Respondents examined but did not copy records produced by (a) Certified Grocers of Illinois responsive to Specification 5, and (b) Scot Lad responsive to Specifications 3, 4 and 8(b).

9. The following companies informed Respondents that they did not make or prepare documents responsive to the subpoena specifications indicated:

Dominick's Finer Foods:	Specifications 6 and 7
Convenient Food Mart:	Specification 7
Gulf Oil Company (Bulko Gas Stations):	Specification 7
Central Grocers:	Specification 2
Model Food Center:	Specification 7

10. That the following companies informed Respondents that documents responsive to the subpoena specifications indicated were not available for the following reasons:

Burger's Supermarket:	Specification 2 (Records of prior retail prices were not kept; only the most current prices kept).
	Specification 3 (Records kept for 3 years, then destroyed).
Convenient Food Marts:	Specification 2 (No documents are available showing retail prices).
	Specification 5 (This company did put out bi-weekly handbills including almost invariably a special price on one milk product but due to passage of time copies could not be located).
Del Farm Foods:	All specifications (All records destroyed in 1967).
Dominick's Finer Foods:	All specifications (Documents destroyed after period legally required to be maintained).
Guido's Finer Foods:	Specifications 2 through 9 (Files were not retained on the information requested).
High-Low Foods:	Specifications 2 and 3 (Records destroyed prior to receipt of Complaint Counsel's May 1972 subpoena. Because of the passage of time, all records other than county-wide sales

	of milk and dairy products were destroyed. Walter Roney, who was responsible for purchasing milk and setting the retail price of milk and dairy products died in late 1969).
Hillman's Inc.:	Specification 2 (Records relating to the retail price of milk and milk products were not maintained).
	Specification 7 (No documents were maintained which show, refer or relate to any purchase or sale or proposed purchase or sale of private labeled milk or controlled labeled milk products. Although there were proposed purchases of brand label milk products, these documents were not maintained).
Joe Tittle & Sons:	Specifications 2 and 4 through 8 (Policy not to keep such records).
	Specification 3 (Invoices subsequent to Internal Revenue audit not saved).
The Kroger Company:	All specifications (Records of the type subpoenaed were destroyed in 1970 when Kroger closed its Chicago office with the exception of some Bowman Dairy and Dean Foods invoices to Kroger Stores

	which were produced to Respondents. No documents of the type requested were transferred to Dominick's in 1970 when Dominick's took over some Kroger stores).
Lucky Stores:	Specifications 2, 3 and 4 (Records of the type subpoenaed prior to 1969 were destroyed).
National Tea:	Specifications 2, 3 and 4 (These documents are not in our files).
May Enterprises:	Specifications 2 and 3 (Documents described are not in possession, custody or control of the Company).
Model Food Center:	Specification 2 (No formal records kept).
	Specifications 3 and 4 (Records of the type subpoenaed were destroyed after a federal tax audit was completed).
	Specification 6 (No documents of this nature kept).
Progressive Food Stores: (Pretty Penny Stores)	All specifications (Progressive was liquidated in February 1969 and its records were destroyed a year or so later. Progressive provided central billing on milk and dairy products to Pretty Penny Stores, a group of independently owned stores, and these records were destroyed a year or so after the liquidation of Progressive).

Scot Lad Foods:	All specifications (Scot Lad informed respondents that it had very few records responsive to the subpoena because (a) Scot Lad stores obtain their milk and dairy products from Scot Lad's Meadowmoor Dairy Division and the usual seller-buyer relationship does not exist and (b) it was not Scot Lad's practice to maintain records as old as those sought in the subpoena and all records of wholesale milk and dairy product prices prior to 1968 were destroyed).
Southland:	Specification 3 (Invoices for dairy products were kept for six months and then returned to the franchisees to whom they pertain or destroyed).
Treasure Island:	Specifications 3 and 4 (Price lists retained for three or four years then destroyed).
Wallies Market:	Specification 5 (Copies of ads not kept).

11. The foregoing paragraphs of this Stipulation, the affidavits and other written submissions and the hearings in this matter, the formal and informal Jewel Company subpoena returns and the formal returns on Complaint Counsel's subpoena to companies in Illinois and Indiana, show that, in some instances, when companies responded to various subpoena specifications by stating that they had "no documents" responsive to those specifications, that such documents

existed at one time but had been destroyed prior to receipt of Respondents' subpoenas. In other situations where a company subpoenaed informed Respondents that it had "no documents" responsive to various subpoena specifications, Respondents did not attempt to ascertain and did not ascertain specifically from that company whether such documents ever existed or were retained in the ordinary course of business. The information sought in the subpoena specifications to which a response of "no documents" was made was not otherwise disclosed or made available to Respondents by that subpoenaed party.

Dated: New York, New York
June 17, 1974

SIDLEY & AUSTIN

By _____
A Member of the Firm
Attorneys for Respondent
Borden, Inc.

CAHILL GORDON & REINDEL

By _____
A Member of the Firm
Attorneys for Respondent
The Great Atlantic & Pacific
Tea Company, Inc.

COMPLAINT COUNSEL

By _____

VCAPX240

5892

UNITED STATES OF AMERICA
BEFORE FEDERAL TRADE COMMISSION

In the Matter of	:	
THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC., a corporation,	:	DOCKET NO. 8866
and	:	
BORDEN, INC., a corporation.	:	

STIPULATION REGARDING
RA&PX 136

IT IS HEREBY STIPULATED, CONSENTED TO AND AGREED, by and between the above-named Respondents and Counsel Supporting the Complaint, for the purposes of this proceeding and for no other purpose, that the results of the returns made by dairies pursuant to subpoenas of July 31, 1972, August 8, 1972 and February 6, 1973 (RBX 24A-F) issued on behalf of Respondents, are set forth in RA&PX 136 and the testimony of Ira Dembrow, Esq. and that except to the extent described therein, the affidavits and other written submissions, the hearings in this matter, the formal and informal Jewel Companies,

Inc. subpoena returns and the formal returns on Complaint Counsel's subpoenas to companies in Illinois and Indiana, where the dairies subpoenaed by Respondents responded to a specification in the subpoena by stating that "no documents" existed, the information sought in that specification was not otherwise disclosed or made available to Respondents by that subpoenaed party.

Dated: New York, New York
June 3, 1974

SIDLEY & AUSTIN

By _____

Attorneys for Respondent
Borden, Inc.

CAHILL GORDON & REINDEL

By _____
A Member of the Firm
Attorneys for Respondent
The Great Atlantic & Pacific
Tea Company, Inc.

COMPLAINT COUNSEL

By _____

5894

UNITED STATES OF AMERICA
BEFORE FEDERAL TRADE COMMISSION

In the Matter of	:	
THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC., a corporation,	:	DOCKET NO. 8866
and	:	
BORDEN, INC., a corporation	:	

STIPULATION REGARDING THE SUBPOENA RETURNS OF JEWEL COMPANIES, INC.

IT IS HEREBY STIPULATED AND AGREED, by and between the above-named Respondents and Counsel Supporting the Complaint, for the purposes of this proceeding and for no other purpose, that the results of the returns made on the subpoenas Respondents issued to Jewel Companies, Inc. ("Jewel") were as follows:

1. Attached as Appendix A to this Stipulation is the transcript of the formal subpoena return made by Jewel on May 15, 1973 in Washington, D.C. in response to a subpoena issued by the Respondents on February 6, 1973 (RBX 24A-F).

2. Attached as Appendix B to this Stipulation and numbered 1-43 are the documents Jewel produced to Respondents during the course of the subpoena return held on May 15, 1973 with the exception of document No. 25 which is RBX 15 in evidence.

3. Attached as Appendix C are the letters exchanged between Respondents and Jewel or attorneys acting on Jewel's behalf and the attachments thereto regarding the subpoenas issued to Jewel on behalf of Respondents dated July 31, 1972 pertaining to its retail grocery operations (RA&PX 38), August 8, 1972 pertaining to its dairy processing operations (RA&PX 39) and February 6, 1973 pertaining to its retail grocery and dairy processing operations (RBX 24A-F):

Letter from Thomas F. Curnin to Robert Ulrich, Jewel Companies, Inc., dated August 18, 1972.

Letter from Robert G. Ulrich to Raymond L. Falls dated August 25, 1972.

Letter from Raymond L. Falls to Robert G. Ulrich dated August 29, 1972.

Letter from Robert G. Ulrich to Raymond L. Falls dated August 29, 1972.

Letter dated September 11, 1972 from Robert G. Ulrich to Altheimer, Gray, Naiburg, Strasburg & Lawton.

Letter from Thomas F. Curnin to Robert G. Ulrich dated October 2, 1972.

Letter from Robert G. Ulrich to Raymond L. Falls dated October 5, 1972.

Letter from Thomas F. Curnin to Robert G. Ulrich dated October 10, 1972.

Letter from Robert G. Ulrich to Thomas F. Curnin dated October 13, 1972.

Letter dated June 1, 1973 from Thomas F. Curnin to Theodore A. Groenke, Esq.

Letter dated June 6, 1973 from Theodore A. Groenke to Thomas F. Curnin.

Letter from Theodore A. Groenke to Thomas F. Curnin dated June 13, 1973.

Letter dated June 21, 1973 from Theodore A. Groenke to Thomas F. Curnin.

Letter from Thomas F. Curnin to Theodore A. Groenke dated July 3, 1973.

Letter from Thomas F. Curnin to Theodore A. Groenke dated July 10, 1973.

Letter dated July 19, 1973 from Bruce A. Schoumacher, Esq. to Thomas F. Curnin.

Letter dated July 23, 1973 from Bruce A. Schoumacher, Esq. to Thomas F. Curnin.

4. This stipulation and attachments do not include Jewel's handler's reports (reports of receipt and utilization) filed with several Federal Milk Market Administrators, since Respondents, in lieu of those reports, accepted certain information and data in satisfaction thereof, which information was set forth in the July 23, 1973 letter from Bruce H. Schoumacher to Thomas F. Curnin, the contents of which were stipulated into the record by Complaint Counsel and Respondents on April 16, 1974 (Tr. 7215-7216). Nor do the stipulation and attachments include, for the years 1963 to 1967, all newspaper advertisements as were kept or retained by Jewel except for each advertisement appearing in the Chicago Tribune which were representative of Jewel's advertising in Chicago newspapers during that period, as referred to in paragraph 5 (page 2) of Robert G. Ulrich's letter of September 11, 1972 to Altheimer, Gray, Naiburg, Strasburg & Lawton.

Dated: New York, New York
June 17, 1974

SIDLEY & AUSTIN

By _____
A Member of the Firm
Attorneys for Respondent Borden, Inc.

CAHILL GORDON & REINDEL

By _____
Thomas F. Curnin
Attorneys for Respondent
The Great Atlantic & Pacific Tea Company, Inc.

COUNSEL SUPPORTING THE COMPLAINT

By _____
John J. Mathias

THIS IS A CERTIFIED TRUE COPY

5898

F. E. WAGNER, JR., EXECUTIVE OFFICER

COSTS CREATED IN PROCESSING, DISTRIBUTING, AND SELLING MILK THROUGH STORES IN VIRGINIA

Virginia State Milk Commission

March 1968

CASE AND COMPANY, INC.
600 Fifth Avenue
New York, New York

5899

CASE AND COMPANY
INC.
MANAGEMENT CONSULTANTS

NEW YORK
CHICAGO · CLEVELAND
ATLANTA · SAN FRANCISCO
LOS ANGELES · WASHINGTON, D.C.

A. J. BERGFELD
R. E. CASE
H. R. KEEVER
W. R. EVANS
W. R. KNOBLOCH
R. G. HAVEMEYER
C. W. PLANJE
W. R. WILLARD
R. H. MONTGOMERY
T. H. NICHOLSON

JULIAN C. SMITH
E. S. RONK
T. A. JACKSON, PH. D.
C. J. MARSH, PH. D.
W. G. RODGER, JR.
A. E. WEROLIN
L. H. GARNER
A. C. SAUNDERS III
R. W. MERRICK
R. B. OWEN

TELEPHONE
581-7730

600 FIFTH AVENUE, NEW YORK, N.Y. 10020
ROCKEFELLER CENTER

March 12, 1968

Virginia State Milk Commission
Ninth Street Office Building
Ninth and Grace Streets
Richmond, Virginia 23219

Gentlemen:

Enclosed is our report on the cost of processing, distributing, and selling milk through stores in Virginia in fulfillment of our project with the Commission.

The report format, as shown in the table of contents, describes the scope of the study, the findings, and the procedures.

We wish to thank the owners and/or managers of the various operations that were studied. Their interest in this project and their cooperation with our consultants aided in the completion of the project.

We also wish to assure you and others that care was taken in maintaining the confidentiality of information and data of those companies and operations studied by us.

Respectfully submitted,

CASE AND COMPANY, INC.

R. G. Havemeyer

R. G. Havemeyer

RGH:ws

Encl.

5900

REPORT

Sections I - III

5901

TABLE OF CONTENTS

Section		Pages
I	Scope of Study	1-2
II	Findings	1-5
III	Methods and Procedures	1-10

Exhibits: Questionnaires

SCOPE OF STUDY

Case and Company was retained by the Virginia State Milk Commission to undertake an analysis of the cost of processing, distributing, and selling milk through stores in Virginia. Analysis was requested for milk processed and packaged in the following package types and sizes: half-gallon and quart sizes, and in paper, glass, and plastic containers, and delivered to stores.

During the course of the study, we found that fewer than half of the selected companies were attempting to package in blow-molded containers. The plastic operation had been in existence only a short time and was not organized as a full-production product line. Information was scarce and unusable because of excessive costs in setting up and learning to run the new operation well.

The starting point of the analysis was at the function of receiving raw milk at the processing plant and included all functions from there to the check-out counter in a store.

Case and Company in no way changed the cost or cost records of the operations that were studied, nor did it dictate or imply what the level of cost should be. This analysis drew upon actual expenditures as recorded in various expense records, categorized

them into certain groupings, and from that determined the cost of delivering the packages and products above. Various cost accounting, statistical, and industrial engineering techniques were utilized, as described in a later section of this report.

To determine the cost of in-store operations, Case and Company drew upon studies previously made and modified them for cost data that are representative of stores in Virginia. We believe that the in-store cost indicated in this report reflects the cost that would have been determined had engineers and cost accountants actually visited and made on-site observations in stores in Virginia.

Representative and comparable calendar periods were selected for analysis. The same principles and basic techniques were used at each operation that was studied. As a result, costs presented here are comparable as to content.

Finally, this report is limited to the specific operations of processing, distributing, and selling milk through stores. It does not include the cost of raw milk, butterfat, and other raw materials, nor any allowance for profit or return on investment. Only those costs which are real and which appear in company cost records were included.

FINDINGS

Table 1 lists the unit cost, at the platform, for milk packaged in half gallon and qua.. size containers, paper and glass.

In order to avoid any disclosure of company confidential information, the table was constructed with two features:

1. Costs are listed in ascending order within each container category. There is no necessary association of costs on the same line.

2. There is no categorization or correlation of cost by plant, size, volume, age of facilities, location, type of ownership, etc.

The data shows a substantial range in cost between the extremes, particularly in the half gallon paper container, but not as wide a range in the other container types and sizes. The average and median have been shown for each container category.

The analysts found little milk packaged in glass containers that is processed for delivery on wholesale routes, and so there is limited reporting of the costs of that package. Similarly, the blow-molded plastic container had only recently been introduced, and in our judgment, the usual start-up and break-in difficulties and inefficiencies would make the costs unrepresentative for the purpose of this study.

UNIT COST AT THE PLATFORM

NOTE: In order not to associate costs with any plant, costs are listed in ascending order within each container category.

	Paper		Glass	
	Half Gallon	Quart	Half Gallon	Quart
	$.0675	$.0405	$.0814	$.0643
	.0745	.0417	.0989	
	.0764	.0477		
	.1059	.0477		
	.1090	.0595		
	.1210	.0632		
	.1423	.0687		
Average	$.0995	$.0527	$.0902	$.0643
Median	.1059	.0477	.0902	.0643

Costs indicated in Table 1 include all expenses and packaging materials in bringing the package to the platform ready for distribution. There is no element of raw product cost, and no historical or pre-determined amount for profit has been included.

Table 2 shows the unit cost of delivering milk in half gallon and quart containers, paper and glass, to stores in Virginia. The table indicates the average cost to be expected from the stores which were observed during route time studies and also the lower cost that would result from the maximum volume delivered during route time studies.

As explained in detail in Section III, these costs were calculated by the following process:

1. Determining the cost to operate a wholesale route, per minute.
2. Developing delivery time standards by which the time to serve a store under normal conditions as found in Virginia can be calculated.
3. Multiplying 1 x 2 and dividing by the number of cases delivered.
4. Dividing the cost from 3 by the number of containers in a case to determine the cost of delivering a particular type and size package.

Some of the time required to serve a store is "fixed," i.e., that portion of delivery time does not change just because of changes in the delivery volume (e.g., drive to store, park,

Table 2

5907

DISTRIBUTION COSTS

	Paper		Glass	
	Half Gallon	Quart[1]	Half Gallon	Quart
1. Supermarket[2]				
Average Delivery Volume	$.0204	$.0115	$.0307	$.0154
Maximum Delivery Volume	.0143	.0080	.0212	.0106
2. Neighborhood Store[3]				
Average Delivery Volume	.0672	.0378	.1008	.0504
Maximum Delivery Volume	.0190	.0107	.0285	.0142

[1] Based on 16 containers per case; only one company studied had 20 paper quart containers per case.

[2] Average volume delivered, observed during time studies 19.8 cases
Maximum volume delivered, observed during time studies 68.0 cases

[3] Average volume delivered, observed during time studies 2.4 cases
Maximum volume delivered, observed during time studies 16.0 cases

get in and out of truck, make first delivery trip from truck to store, etc.). This fixed time, therefore, is the reason for different unit costs between different volume deliveries under the same delivery conditions.

Any other element of service or characteristic which affects delivery time would also affect the total delivery cost to a store and the resultant cost per individual package to that store.

Table 3 lists the in-store cost of handling, merchandising and selling milk in the various package types and sizes. As mentioned elsewhere, these costs were determined by appropriately factoring in-store costs determined in another part of the country, after first satisfying oursleves that the in-store methods were substantially the same. The procedure for doing this is described in Section III.

Stores are categorized by large supermarket (over 7,500 square feet), small supermarket (less than 7,500 square feet) and neighborhood stores.

Minimum, average and maximum unit costs are shown for each container type and size, and by store category.

Combinations of Cost

The cost presented in Tables 1 through 3, and especially those in Table 2 and 3, are usually not evident in normal accounting practices, nor would audit procedures verify them. We believe

5909

IN-STORE COST

	Paper		Glass	
	Half Gallon	Quart	Half Gallon	Quart
1. Large Supermarket				
Minimum	$.0318	$.01	$.0514	
Average	.0440	.0289	.0555	
Maximum	.0634	.0398	.0604	
2. Small Supermarket				
Minimum	.0432	.0278	.0530	
Average	.0460	.0308	.0595	.0351
Maximum	.0499	.0333	.0658	
3. Neighborhood Store				
Minimum	.0239	.0159		
Average	.0370	.0288	.0493	
Maximum	.0472	.0407		

that the analytical approach, and the results, are correct and sufficiently accurate for the purpose of this report.

The costs of the three principal functions--plant processing, distribution, and in-store handling--are independent. That is, a low cost processor could be either a low or high cost distributor; so, also, could a high cost processor. The costs of each of those functions are independent of those incurred by the customers (stores) to which merchandise is delivered.

Consequently, total cost of packaged milk at the check-out counter of the store can extend over a wide range, depending upon the combination of circumstances which exist in the total processing-distribution-store system.

To facilitate derivation of the overall system cost, the calculated costs were established in three tables (Tables 1 through 3).

It is necessary, therefore, after selection of a particular package size and type, to extract the appropriate figure from each table. For example, to determine the cost of a half gallon paper container of milk sold through a neighborhood store, based upon average conditions, the following combination would be used:

Unit Cost at Platform	$.0995
Distribution	.0672
In-Store Cost	.0370
	$.2037

Other combinations of maximum and minimum costs for each of those functions, and for other combinations of bringing the milk to a store check-out point, can be studied.

METHODS AND PROCEDURES

Basic procedures employed in this project have previously been used in the study of individual companies for their private purposes and in similar analyses undertaken for public agencies. The techniques are not new nor were they designed solely for the purpose of this project.

Questionnaires were mailed from the offices of the Virginia State Milk Commission to processing plants and distribution system operations. Copies of those questionnaires are attached.

Although store operators and managers are not licensed by the Commission, questionnaires were also sent to owners or managers of stores; a copy of this questionnaire is also attached.

The questionnaires for plant and delivery operations were returned to the Case and Company office in New York. Store questionnaires were returned to the offices of the Commission and then forwarded to Case and Company.

Based upon records at the offices of the Commission, approximately 75 per cent of the milk processed as Class I Milk in Virginia was represented by the questionnaires returned by plant operators.

Stores are not licensed by the Virginia State Milk Commission, and it was therefore not possible to get an accurate count of all

stores in Virginia, or of the percentage of milk sold through those who returned questionnaires.

Returned questionnaires representing plant and distribution operations were scanned and tabulated for sample selection. The procedure used is explained later. Where there were obvious errors, such as data being reported in a different form from that requested (e.g., weekly instead of monthly data, etc.), the responses were changed, but only to the extent that the answers to all questionnaires would be on a common and consistent basis.

The principal purpose for the questionnaires was for the collection of data which would help determine the operations to be studied. The study was intended to be representative of operations within Virginia. Sample selection data were not available in the records of the Virginia State Milk Commission, and this method was therefore employed to develop a profile of the industry.

No individual outside of Case and Company full-time employees, and then only those who were concerned with sample selection, had access to the questionnaires and the information thereon. Work papers, records, and summaries were coded so that unauthorized persons could not associate papers, costs, and confidential information with any company.

Selection of Plant Study Locations

This section will outline the procedure by which plant locations were selected for study.

Objectives for Sample Selection

1. The sample of plants should not arbitrarily exclude any active GD licensees in the four major Virginia Milk Markets (Tidewater, Eastern, Central, and Western).

2. The sample should include a realistic cross-section of the plants which process milk for sale through retail stores in these markets.

Methodology

1. As previously described, questionnaires were sent to all licensees. By analysis of the distribution questionnaires returned by licensees, the proportion of each plant's wholesale volume was determined (i.e., retail delivery and institutional contract sales were excluded).

2. A listing was prepared for each market area. Plants located in each market area were listed in order of total volume of Class I Milk processed and sold wholesale in that market during the first six months of 1967.

3. The total wholesale volume of all plants in the four markets was obtained and divided by seven (the number of plants to be studied). The quotient so obtained was the "sampling interval" (approximately 23,843,000 pounds per six-month period).

4. One dairy within the total list of all dairies was randomly selected as the initial sampling point.

5. Starting with the randomly selected first plant and proceeding down the list of plants (toward the smallest plant in its market, then to the largest plant in the next market, and continuing toward the smallest plant in that market area, etc.), the volume of each successive plant was added to that of the first selected plant until the sampling interval was exceeded. The plant whose incremental volume exceeded the sampling interval was then selected as the second sample plant.

6. Starting from the second sample plant, the same procedure was repeated to determine the third, fourth, fifth, sixth, and seventh plants.

As described elsewhere in this report, Case and Company had access to all necessary records, information, etc., of the plant studied and, in addition, made special analyses to supplement costs and other records to determine the processing and distribution costs. One of the plants selected by the sampling procedure described above informed the Commission that the consultants would have access to records only under certain restricted conditions. It was concluded that these restrictions would not ensure that resulting calculations would be comparable with those obtained from the unrestricted analyses of the other companies. Therefore, it was possible that any subsequent report or testimony provided by Case and Company could not support the results of that individual analysis in the same way that it could support the results of the others. This conclusion was reported to the Commission which, after deliberation, accepted it

and concurred in the substitution of the next plant indicated by reapplication of the sampling procedure.

To accomplish this, the listing of plants was reexamined. Other possible starting points within the sampling procedure limits were considered, and the above described procedure was repeated. An alternative starting point and selection sequence, which retained plants number one through six but called for a substitution of a different seventh plant, was included in the sample pattern.

Individual stores were not studied on location; therefore, no sampling selection procedure was required.

In-store costs previously determined by Case and Company in other areas of the country were used as a pattern to re-structure the data reported in the returned questionnaires.

Methods for Determining Plant Costs

As previously stated, the cost study was considered to start where raw milk is received into the holding tanks of the processing plant. Plants costs were considered to end at the point where the milk is ready for distribution or is available at a plant dock or cooler available for customer pick up. Every expense incurred by a company in completing this function was included in the plant processing costs.

The basic cost principle involved is a functional approach whereby the costs of personnel, facilities, supplies, etc., are

assigned to functional groups. Each cost group is then analyzed and treated within itself, distinct from the method in analyzing and determining costs of another group. Eventually, costs are recombined to determine total cost of a container of milk ready for customer pick up or distribution by a truck.

All plant costs were categorized into four major expense groups:

1. General administration
2. Selling
3. Processing
4. Distribution (plant costs which properly belong in this category were combined with other distribution costs and treated in a separate manner, as described later.)

Charts of accounts, ledgers, subsidiary ledgers, and various supporting documents were studied for the purpose of classifying expenses into the categories mentioned above. The consultants reviewed these source documents and data with appropriate executive administrative personnel at each company. Following a standard format, expenses were classified. Where there were questions about the proper classification of expenses, they were discussed with the operating executives most familiar with the reason for such expenditures.

A standard list of cost centers was established and used at each plant. Expenses within the plant were charged to centers on

various bases, summarized and then charged to the cost of individual products and packages on an appropriate base. For this purpose, process schedules, manning tables, estimates, equipment output, work assignments, and production data were used.

Methods for Determining Distribution Costs

All expenses associated with the operation of the wholesale distribution system were charged to that function. Basically, this included the ownership, operation, and maintenance costs of vehicles, base wages and/or commissions of route men, supervision, and other necessary system expenses. Expenses were classified separately by type of route (wholesale, retail, etc.).

Expenses were accumulated for the same calendar period as they were for plant processing operations and represented a twelve-month history. In this way, seasonal fluctuations were represented.

The total expense for wholesale routes divided by the number of route-days in the period determined a cost per route day. The amount of time normally spent by wholesale routes away from the plant was also determined.

The basic cost accounting principle employed in the analysis of the wholesale route costs is that distribution costs can be calculated on the basis of the amount of time necessary to perform the services. Therefore, the cost per operating route day was divided by the number of minutes normally spent from the plant or distribution point, to determine cost per route minute.

This time cost was extended by delivery time standards to determine the delivery cost to an individual store, to a category of stores, or type of delivery service. This same calculation was also the basis for determining the cost of delivering a case of merchandise and, when divided by the number of packages in a case, resulted in the cost of delivering an individual package.

Case and Company has had considerable background in riding, observing, and recording the activities that occur on dairy products delivery routes. From this extensive experience, the firm has accumulated a library of delivery time standards.

Time study observers rode some wholesale routes operating from the distribution operations that were studied. A full-day's time study was taken for each route, and the observer recorded the time recorded to perform each of the many elements of work constituting the man's activities.

A continuous stopwatch study was made, and the elapsed time for each work element was determined. The sum of the elapsed readings was balanced against the total time from start to end of day. These elapsed time readings were posted either to a frequency distribution chart or to a co-variable chart, depending upon the nature of the work element.

These charts were analyzed and compared against time standards previously developed in other locales where the methods used to deliver milk are approximately the same. As a result, some modification of earlier time standards was developed. These standards were used in conjunction with the cost per route minute previously explained to determine delivery cost to the various types of stores.

The results of these analyses were previously shown in Table 2.

Methods for Determining In-Store Handling Costs

Case and Company has previously determined the in-store handling costs for dairy products. Such calculations have been based upon cost accounting analyses as well as in-store time studies and have included ownership, maintenance, and operating expenses.

The cost studies developed elsewhere were factored for the costs incurred by stores in Virginia.

In the previous engineering studies and cost accounting analyses, all elements of expense were charged to principal functions within the store. Costs determined in this manner were factored for each of the several principal types of expenses: personnel, supplies, repairs and maintenance, utilities, building ownership or rental, taxes, depreciation, and general overhead.

Expenses associated with space were charged to milk sales on the basis of the floor area occupied by the dairy product section and to individual containers on the basis of dairy cabinet space occupied by individual containers.

Similarly, other expenses were charged to product centers and products on same engineered or logical assignment basis.

Basically, the same approach was followed in each type of store. The specific study method at each store was modified to fit the conditions while following the principles outlined above.

The factoring method used to modify costs previously determined was based upon various indices from public and private sources to reflect differences due to geographic area (Virginia versus other locales) and time (1967 versus earlier periods).

5922.

VIRGINIA MILK COMMISSION

CONFIDENTIAL MILK SURVEY REPORT
PROCESSING PLANT OPERATION

RETURN TO:

STATE MILK COMMISSION
NINTH STREET OFFICE BUILDING
NINTH AND GRACE STREETS
RICHMOND, VIRGINIA - 23219

NO LATER THAN JULY 28, 1967

License No._____

1. Processing Plant - Major components of fluid product cost at the platform Please select (and state) a representative period (week, month or year), and list expenditures for:

(Period_____to_____)

a) Raw milk used for fluid milk products* $_____

b) Labor cost in plant including fringe benefits (excluding plant manager and administration) $_____

c) Package and container cost, including cost of cases $_____

d) Plant manager and general administration salaries (excluding sales administration - see item 2a of Distribution Questionnaire) $_____

e) All other costs (power, supplies, etc.) $_____

Total Dollars in Period $_____

*Fluid milk products are defined in Regulation #2, item #9 of the Commission's Rules and Regulations, reprinted February 15, 1967.

2. Processing plant - operating data

a) Number of operating days/week _____

b) Number of plant operating hours/week _____

c) Plant labor man hour assignment for one representative week (includes all plant personnel except plant manager)

(Cont.)

Hours/Week

(1) Service functions (laboratory, stationary engineer, maintenance, watchmen, and yard labor, etc.) _____

(2) Processing labor and supervision: Receiving through packaging _____

(3) Cold room and platform labor _____

(4) Total plant man hours/week _____

3. Does platform labor (Question 2c (3) above) include time spent loading fluid milk on

a) Home Delivery Trucks ☐ No ☐ Yes _____ Hrs./Wk.

b) Wholesale Trucks ☐ No ☐ Yes _____ Hrs./Wk.

c) Trucks to transport finished product ☐ No ☐ Yes _____ Hrs./Wk.

4. Volume of raw milk received per week _____ lbs.

5. Volume of raw milk processed and packaged for sale as:

a) Fluid milk products _____

b) Manufactured products _____

c) Transshipped as raw milk _____

6. Volume of fluid milk processed and packaged per week in units

	Glass	Paper	Plastic
Gallon			
1/2 Gallon			
Quart			
Pint			
1/2 Pint			
Other_____			
Sub-Total Packaged			
Bulk			

7. Pasteurizing/Homogenizing and Bottling/Packaging Equipment used for principal products

Product	Machine Manufacturer & Type	Capacity, or Rated Speed/Min.

8. Approximate Trippage (Returnable Packages)

Gallon

1/2 Gallon

Quart

Other

9. Number of Containers per case

	Glass	Paper	Plastic
Gallon			
1/2 Gallon			
Quart			
Pint			
1/2 Pint			
Other			

5925

10. Are plant employees (Check One) ☐ Union ☐ Non Union

Which union (s) and local (s) ?_____

_____

_____

_____

11. Are Bottling/Packaging Lines equipped

(Yes or NO) with

	Caser	Automatic Stacker
Gallon		
1/2 Gallon		
Quart		
Pint		
1/2 Pint		

I certify that the above information is true and accurate:

signed_____

position_____ date_____

VIRGINIA MILK COMMISSION 5926.

CONFIDENTIAL MILK SURVEY REPORT
DISTRIBUTION OPERATION

RETURN TO:

STATE MILK COMMISSION
NINTH STREET OFFICE BUILDING
NINTH AND GRACE STREETS
RICHMOND, VIRGINIA - 23219

NO LATER THAN JULY 28, 1967

License Number_____

1. Number of wholly-owned and operated distribution points other than your processing plant _____

2. Distribution Costs:
Select (and state) representative period (week, month, or year) and list expenditures for following major cost groups:
(period:_____to_____)
NOTE: Exclude costs related specifically to routes that are entirely or predominantly ice cream routes.

a) General Sales Administration, Sales Manager, Credit Manager, Billing Office $_____
b) Advertising and sales promotion $_____
c) Wholesale salesmen (not route men), route supervisors, sales expenses, bad debts $_____
d) Retail solicitors, route supervisors, bad debts $_____
e) Vehicle expenses: depreciation, M & R, gas, oil, tires, licenses, etc. $_____
f) Wholesale route drivers, relief and vacation drivers, other wholesale route expense $_____
g) Retail route drivers, relief and vacation drivers, other retail route expense $_____
h) Labor cost of loading and/or unloading trucks, if work is performed by platform personnel
Wholesale route trucks $_____
Retail route trucks $_____
Transports (finished products) $_____ $_____
i) Labor cost of driving transports to distribution point, sub-distributor, customer warehouses, etc. $_____
j) Number of route days in period
Wholesale _____
Retail _____

5927

3. Distribution Data

	Number Of Routes	Per Route Day: Qt. Equiv.	Total Cust. Stops	Miles Driven
*a) Wholesale				
*b) Mixed wholesale & retail**		W		
		R		
*c) Retail				
d) Dock pick-up by customer	X			X
e) Transport to distribution point and sub-distributor				
f) Dock pick-up by sub-distributor	X			X
g) Other - Specify				

* Items a, b and c above pertain to routes operated by your company from your plant or distribution point.

** Please report separate volume and customer counts for each type of customer on mixed routes.

4. Distributor practice - normal weekly delivery schedule

Wholesale:

Retail:

5. Are route drivers (check one)

Union Non Union

Which union (s) and local (s)?

_____

_____

I certify that the above information is true and accurate:

signed_____

position_____ date_____

7. Number of store hours per week (approximate)_____

8. Normal store labor - include working owner, manager and co-manager as an employee

	No. of Employees	Total hrs. per week
Full time employees		
Part-time employees		
Total		

9. Approximate number of employee hours (Question 8) spent on total Dairy Department activities: receiving product, replenishing stock in case, cleaning dairy case, etc.

_____ Hrs. per week

10. Approximate number of fluid milk containers sold per week

	Glass	Paper	Plastic
Gallon			
1/2 Gallon			
Quart			
Pint			
1/2 Pint			

11. Approximate % of total Dairy Department sales represented by the dairy products listed in Question 10:_____%

12. Approximate % of total store sales represented by the dairy products listed in Question 10:_____%

13. Normal mark-up on 1/2 gallon container of regular milk (The difference between your purchase price and selling price).

_____¢ _____%

5929

A REPORT ON THE COST
OF
PROCESSING, DISTRIBUTING AND SELLING MILK
IN
NORTH CAROLINA

Authorized By
NORTH CAROLINA MILK COMMISSION
RALEIGH, NORTH CAROLINA

I hereby certify that this copy is a true and correct copy of an original of this report which is on file with the North Carolina Milk Commission at 11 South Boylan Avenue, Raleigh, N. C.

10-18-74

Grady Cooper, Jr.
Executive Secretary
North Carolina Milk Commission

Prepared By
CASE AND COMPANY, INC.

April 1973

5930

CASE AND COMPANY
INC.
MANAGEMENT CONSULTANTS

NEW YORK
CHICAGO · CLEVELAND
ATLANTA · SAN FRANCISCO
LOS ANGELES · WASHINGTON, D. C.
STAMFORD, CONN. · GREENVILLE, S. C.

A. J. BEROFELD
W. R. EVANS
W. R. KNOBLOCH
R. G. HAVEMEYER
R. G. FRICK
W. G. RODIGER, JR.
J. T. BROWN, JR.
P. E. ROOS
W. M. CUSHMAN, JR.
A. D. RIDD
N. M. NEWELL

D. S. ROBERTS
D. W. SCHWEPPE
J. E. POTEET
R. C. LEIBY
D. C. ECKERT
R. W. MERRICK
J. E. HAYS, JR.
E. ALLEN
W. P. PETERSON
JULIAN C. SMITH
A. E. WEROLIN

TELEPHONE
(203) 359-1500

1351 WASHINGTON BOULEVARD
STAMFORD, CONNECTICUT 06902

April 11, 1973

Mr. R. Rockwell Poisson, Chairman
North Carolina State Milk Commission
11 South Boylan Avenue
Raleigh, North Carolina 27603

Dear Mr. Poisson:

Enclosed is our report on the cost of processing, distributing and selling milk in North Carolina in fulfillment of our project with the Commission.

The report describes the scope of the study, the procedures used to compile data and determine costs, and the findings.

We enjoyed the opportunity to undertake this project for the Commission and wish to thank all members in the processing, distributing and retailing industries who provided information and who, by their attitude, demonstrated their interest in helping us to compile the information needed to carry out your role.

We assure you and all others that the confidentiality of information was maintained, as promised by us at the beginning of the project. In accordance with your instructions, no persons other than those directly involved in this project within Case and Company have seen, or shall see, the expense and cost information of individual firms.

Respectfully submitted,

CASE AND COMPANY, INC.

R. G. Havemeyer

R. G. Havemeyer, CMC
Vice President

RGH:rq
Enc.

5931

A REPORT ON THE COST

OF

PROCESSING, DISTRIBUTING AND SELLING MILK

IN

NORTH CAROLINA

5932

TABLE OF CONTENTS

I Scope of Study

II Findings

Tables 1 - 4

III Procedures

I

SCOPE OF STUDY

Case and Company was instructed by the Commission to determine the unit cost of the materials and ingredients, and of the processing function for each of the following products and package sizes:

Product	Size	Type of Container
Homogenized	Gallon	Plastic
	½ Gallon	Plastic
	½ Gallon	Paper
	Quart	Paper
	Pint	Paper
	10 oz.	Paper
	½ Pint	Paper
Buttermilk	½ Gallon	Paper
	Quart	Paper
	Pint	Paper
	½ Pint	Paper
Low Fat Milk	½ Gallon	Paper
Fortified Skim Milk	½ Gallon	Paper
	Quart	Paper
	Pint	Paper
Chocolate Milk	Quart	Paper
	Pint	Paper
	10 oz.	Paper
	½ Pint	Paper
Half and Half	Quart	Paper
	Pint	Paper
Whipping Cream	Quart	Paper
	½ Pint	Paper

The consultants were also directed to determine the cost of transporting milk to branches or sub-distributors for each of the following package sizes: one-half pints, pints, 10 ounce, quarts, one-half gallon and gallon.

The consultants were also directed to determine the unit distribution cost from plant or branch to the retailer, for various size deliveries to customers, and for each of the following package sizes: quart paper, one-half gallon paper and plastic, and plastic gallons. Those costs were to be determined under each of three classes of services provided by distributors to stores, and for each of two classes of stores. The service classes were designated as:

1. full service
2. drop shipment to the store dairy case
3. drop shipment to the store's cooler storage for various size deliveries to customers.

Store classes were designated as supermarkets and neighborhood stores.

Finally, the consultants were directed to determine the unit in-store handling costs of each of the following package sizes: quart paper, one-half gallon paper and plastic, and plastic gallon.

The starting point of this analysis was at the raw milk receiving point at the processing plant, and included all functions from there to the check-out counter of the retailer. Case and Company did not dictate or imply what the level of efficiency, facility utilization, or expenditure should be. The firm drew upon actual expenditures as recorded in the companies' records, categorized them by functional groups, and then determined the costs as directed in the Commission's specification, using accounting, statistical and industrial engineering techniques as described in a later section of this report. These principles and techniques have been used by the firm in other studies for private companies, research groups, and regulatory agencies associated with the dairy industry. The same set of principles and basic techniques were used at each study location.

On the whole, data for the calendar year 1972 were used to determine costs, although some exceptions were necessary where it was felt that another period of time would be more representative of current costs. As a result, the tables of costs are reasonably current and are comparable as to content.

Finally, the costs presented herein do not include any allowance for profit or for return on investment.

FINDINGS

Table 1 lists the components of unit costs, of each product and package size specified for this study, up to the point of local delivery to a store or for pick-up at the dock of a processing plant or branch. These components are:

- Raw product cost
- Container, ingredients and processing
- Transportation to branch or sub-distributor.

For each component, the minimum, maximum and weighted average costs have been listed. For the first two, weighting was on the basis of volume processed. However, for the transportation-to-branch function, where cost is more closely related to the incidence of location of plants and branches or sub-distributors, an over-all weighting was used for all companies and products, based on the volume of wholesale sales moved via that route.

The range of raw products cost shown in the maximum and minimum data in Table 1 are not due to differences in price paid by processors for Class I and Class II milk. All of the product costs shown in those columns are based upon the prices shown in the footnote (see*). Differences are due to the way in which plant managements operate their facilities and control their losses. Differences are due, therefore, to the control of standardized butterfat content, amount of in-plant losses due to spillage and overfill, and to route returns which could not be salvaged.

For a few products and package sizes, where it was felt by the consultants that release of certain cost data might inadvertently enable someone who is familiar with the industry to deduce the costs of an individual company, minimum/maximum costs have been omitted.

Attention is called to the footnote about the additive properties of minima and maxima. For each product and package size, these data have been listed for the Commission's interest in the range of costs found in the representative sample of plants. However, the minimum raw product cost in a particular plant does not necessarily occur in combination with the minimum container, ingredient and processing cost. The same general statement also applies to the maximum data. However, the minima and maxima in the columns entitled "Dock

SUMMARY OF COSTS INCURRED IN PROCESSING AND MARKETING SELECTED FLUID MILK PRODUCTS IN NORTH CAROLINA

PRODUCT	CONTAINER	Raw Product Cost - 3/16/73*			Container, Ingredients & Processing Cost			Dock Cost, Including Raw Product (1)		
		Max.	Min.	Weighted Average	Max.	Min.	Weighted Average	Max.	Min.	Weighted Average
CLASS I PRODUCTS										
Homogenized Milk	Plastic Gallon	.7359	.7182	.7266	.1725	.1363	.1575	.8946	.8721	.8841
	Plastic ½ Gallon	.3680	.3591	.3632	.1072	.0522	.0900	.4683	.4169	.4512
	Paper ½ Gallon	.3680	.3591	.3632	.0757	.0433	.0714	.4422	.4072	.4346
	" Quart	.1840	.1796	.1816	.0445	.0260	.0360	.2241	.2068	.2176
	" Pint	.0920	.0898	.0908	.0274	.0166	.0221	.1180	.1070	.1129
	" 10 Ounce	.0575	.0561	.0567	.0222	.0147	.0180	.0788	.0712	.0747
	" ½ Pint	.0460	.0449	.0453	.0199	.0123	.0153	.0652	.0575	.0606
Buttermilk	Paper ½ Gallon	.2999	.2873	.2929	D	D	.1051	D	D	.3521
	" Quart	.1500	.1435	.1465	D	D	.0551	D	D	.1783
	" Pint	.0718	.0750	.0733	D	D	.0334	D	D	.0931
	" ½ Pint	.0375	.0359	.0366	D	D	.0215	D	D	.0548
Low Fat 2% Milk	Paper ½ Gallon	.3318	.3296	.3309	.0912	.0741	.0826	.4223	.4048	.4135
1%	" ½ Gallon	.3142	.3092	.3126	.0911	.0784	.0868	.4053	.3876	.3994
Certified Milk	Paper ½ Gallon	.2981	.2921	.2950	D	D	.0974	D	D	.3924
Cream	" Quart	.1490	.1460	.1475	D	D	.0519	D	D	.1994
Milk	" Pint	.0745	.0741	.0743	D	D	.0314	D	D	.1049
Chocolate Milk	Paper Quart	.1649	.1602	.1619	.0726	.0519	.0616	.2332	.2121	.2235
	" Pint	.0803	.0800	.0801	.0416	.0296	.0355	.1219	.1097	.1155
	" 10 Ounce	.0502	.0500	.0500	.0300	.0228	.0262	.0802	.0728	.0762
	" ½ Pint	.0407	.0400	.0402	.0257	.0180	.0209	.0657	.0587	.0611
Chocolate Low Fat Milk	Paper Quart	.1474	.1394	.1435	D	D	.0473	D	D	.2178
	" Pint	.0737	.0697	.0722	D	D	.0400	D	D	.1121
	" 10 Ounce	.0460	.0436	.0451	D	D	.0288	D	D	.0740
	" ½ Pint	.0368	.0349	.0360	D	D	.0233	D	D	.0593
CLASS II PRODUCTS										
Half and Half	Paper Quart	.2302	.2129	.2281	.0384	.0303	.0333	.3028	.2475	.2682
Half and Half	" Pint	.1151	.1065	.1140	.0244	.0189	.0240	.1567	.1354	.1381
Whipping	Paper Quart	.5085	.4791	.4963	.0384	.0260	.0324	.5397	.5120	.5287
Cream	" ½ Pint	.1271	.1198	.1241	.0220	.0150	.0174	.1424	.1403	.1415

CLASS I - $8.41/CWT @ 3.5% B.F.
CLASS II- $5.50/CWT @ 3.5% B.F.
BF Differential - $0.06 per 0.1%
Cost differences result from control of butterfat standardization, in-plant losses from spillage or overfill, and route returns which could not be salvaged.

(1) Minimum and maximum dock costs cannot be derived by adding corresponding raw product and processing extremes because high or low processing costs are not necessarily associated with the same relative level of raw product cost.

SUMMARY OF COSTS INCURRED IN PROCESSING AND MARKETING SELECTED FLUID MILK PRODUCTS IN NORTH CAROLINA

Container, Ingredients & Processing Cost			Dock Cost, Including Raw Product (1)			Transport to Branches/ Sub-Distributors			Accumulated Cost to Wholesale Delivery Point		
Max.	Min.	Weighted Average	Max.	Min.	Weighted Average	Max.	Min.	Weighted Average	Max.	Min.	Weighted Average
.1725	.1363	.1575	.8946	.8721	.8841	.0244	.0108	.0151	.9153	.8776	.8975
.1072	.0522	.0900	.4683	.4169	.4532	.0108	.0048	.0067	.4775	.4213	.4589
.0757	.0433	.0714	.4422	.4072	.4346	.0108	.0048	.0067	.4482	.4113	.4406
.0445	.0260	.0360	.2241	.2068	.2176	.0061	.0027	.0037	.2274	.2109	.2209
.0274	.0166	.0221	.1180	.1070	.1129	.0034	.0015	.0021	.1195	.1093	.1147
.0222	.0147	.0180	.0788	.0712	.0747	.0030	.0013	.0018	.0801	.0732	.0765
.0199	.0123	.0153	.0652	.0575	.0606	.0022	.0009	.0013	.0661	.0590	.0619
D	D	.1051	D	D	.3521	.0108	.0048	.0067	.3819	.3509	.3580
D	D	.0551	D	D	.1783	.0061	.0027	.0037	.1964	.1787	.1817
D	D	.0334	D	D	.0931	.0034	.0015	.0021	.1037	.0634	.0949
D	D	.0215	D	D	.0548	.0022	.0009	.0013	.0[illegible]95	.0367	.0559
.0912	.0741	.0826	.4223	.4048	.4135	.0108	.0048	.0067	.4315	.4156	.4203
.0911	.0784	.0868	.4053	.3876	.3994	.0108	.0048	.0067	.4113	.3956	.4058
D	D	.0974	D	D	.3924	.0108	.0048	.0067	.4751	.3799	.3989
D	D	.0519	D	D	.1994	.0061	.0027	.0037	.2396	.1944	.2036
D	D	.0314	D	D	.1049	.0034	.0015	.0021	.1167	.1054	.1092
.0726	.0519	.0616	.2332	.2121	.2235	.0061	.0027	.0037	.2360	.2162	.2257
.0416	.0296	.0355	.1219	.1097	.1155	.0034	.0015	.0021	.1235	.1120	.1182
.0300	.0228	.0262	.0802	.0728	.0762	.0030	.0013	.0018	.0816	.0748	.0785
.0257	.0180	.0209	.0657	.0587	.0611	.0022	.0009	.0013	.0666	.0604	.0636
D	D	.0473	D	D	.2178	.0061	.0027	.0037	.2587	.1901	.2212
D	D	.0400	D	D	.1121	.0034	.0015	.0021	.1473	.0989	.1145
D	D	.0288	D	D	.0740	.0030	.0013	.0018	.0952	.0656	.0758
D	D	.0233	D	D	.0593	.0022	.0009	.0013	.0779	.0522	.0606
.0384	.0303	.0333	.3028	.2473	.2682	.0061	.0027	.0037	.3056	.2516	.2720
.0244	.0189	.0240	.1567	.1354	.1381	.0034	.0015	.0021	.1583	.1297	.1398
.0384	.0260	.0324	.5397	.5120	.5287	.0061	.0027	.0037	.5425	.5120	.5310
.0220	.0150	.0174	.1424	.1403	.1415	.0022	.0009	.0013	.1439	.1413	.1423

n and maximum dock costs cannot be derived by adding the
conding raw product and processing extremes because high
processing costsare not necessarily associated with the
lative level of raw product cost.

D = Detail suppressed to avoid disclosure of costs of individual respondents

5936

Cost, Including Raw Product", do represent total costs actually incurred by the plants in the sample. Similarly, data in the columns entitled "Accumulated Cost to Wholesale Delivery Point" also represent costs actually incurred by plants in the sample.

We also point out that incidence of a plant being either the highest or lowest cost operator for more than one product and package size was small. Many reasons can account for this fact, among which are the relative volumes processed of each item, the particular combination of equipment and layout, manning, degree of control on spillage and overfill, etc. It was not the purpose of this project to analyze reasons for high/low cost or to comment on an individual plant's efficiency.

Readers will notice variations in the raw product cost, for reasons previously explained, and also in the set of columns entitled "Container, Ingredients, and Processing Costs". The variations shown between the minimum and maximum columns are not unusual inasmuch as Case and Company has variations of this degree elsewhere.

The Table 2 set shows the cost of delivering a unit of product under various combinations of factors affecting it. As explained in Section III of this report, the common base for measuring distribution costs is the delivery time. Based on the cost of operating route systems (called "cost per route minute") and delivery time standards, the cost of distributing milk via wholesale delivery routes was determined.

Previous research and special studies on distribution costs have already demonstrated that the distribution cost is inversely affected by quantity of merchandise per delivery. The basis for this economic fact is that certain delivery functions are unaffected by the quantity delivered; e.g., driving to the customer's location, getting into and out of the truck, etc. The time to perform these so-called "fixed" functions is, therefore, divided by the quantity delivered, such that the cost per unit delivered declines as volume increases.

Delivery cost is also affected by the distributor's efficiency and management of his route system and, furthermore, by the service requested by his customers or judged necessary by the distributor to be competitive in the market place.

As a result, unit distribution costs can vary widely. Table 2 shows variations within conditions that are significant within North Carolina.

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST OF WHOLESALE MILK DELIVERY, PER CA
IN NORTH CAROLINA
EARLY - 1973

Type of Store	SUPERMARKET					
Basic Service	FULL SERVICE					
Added Service	None	"Pull-up" No Call Back	Call Backs - No Additional "Pull-up"			
Frequency of Additional Service			0.2 cb/del.	0.4 cb/del.	0.6 cb/del.	0.8 cb/del
Average Number of Cases Delivered Per Delivery (16 quart case)						
2	$1.6477					
3						
4			$1.0171			
5				$.9193		
6	.7123				$.8542	
7				.7266		$.807
8					.7018	
10	.5253	$.5386	.5537			.638
13		.4738*	.4823*		.5260	.547
16		.4333	.4378			
20			.3991	.4133*		.441
24		.3749	.3734		.3970	.408
30		.3515	.3476	.3571	.3666	
60	.2914					
Weighted average cases and cost, most frequently reported for indicated type of service	**	13 cases $.4738/cs.	13 cases $.4823/cs.	20 cases $.4133/cs.	**	**

* Indicates typical volume frequently reported for type of service described.
** This type service infrequently reported. Blank spaces in the table indicate infrequent, or no

Table 2-A

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST OF WHOLESALE MILK DELIVERY, PER CASE,
IN NORTH CAROLINA
EARLY - 1973

	SUPERMARKET								NEIGHBORHOOD STORE	
	FULL SERVICE					COOLER DROP		DISPLAY CASE DROP **	FULL SERVICE	DISPLAY CASE DROP **
	"Pull-up" No Call Back	Call Backs - No Additional "Pull-up" 0.2 cb/del.	0.4 cb/del.	0.6 cb/del.	0.8 cb/del.	None	"Pull-up"	None	None	None
5477									$1.2316*	$1.0874
									.8940*	.7760
		$1.0171							.7252	.6203
			$.9193			$.7192			.6241	.5269
7123				$.8542						
			.7266		$.8075					
				.7018						
5253	$.5386	.5537			.6387		$.4825	$.4590	.4215	.3402
	.4738*	.4823*		.5260	.5477					
	.4333	.4378					.3811*	.3576	.3454	.2701
		.3991	.4133*		.4416	.2910	.3473			
	.3749	.3734		.3970	.4088		.3247	.3012		
	.3515	.3476	.3571	.3666		.2685*				
2914						.2234				
*	13 cases $.4738/cs.	13 cases $.4023/cs.	20 cases $.4133/cs.	**	**	30 cases $.2685/cs.	16 cases $.3811/cs.	**	2.33 cases $1.0884/cs.	**

d for type of service described.
ank spaces in the table indicate infrequent, or no, occurrence of those conditions.

5938

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST OF WHOLESALE DELIVERY
OF PLASTIC GALLON CONTAINERS IN NORTH CAROLI
EARLY - 1973

Type of Store	SUPERMARKET					
Basic Service	FULL SERVICE					
Added Service	None	"Pull-up" No Call Back	Call Backs - No Additional "Pull-up"			
Frequency of Additional Service			0.2 cb/del.	0.4 cb/del.	0.6 cb/del.	0.8 cb/del.
Average Number of Cases Delivered Per Delivery (16 quart case)						
2	$0.412					
3						
4			$0.254			
5				$0.230		
6	.178				$0.214	
7				.182		$0.202
8					.175	
10	.131	$0.135	.138			.160
13		.120	.121		.132	.137
16		.108	.109			
20			.100	.103*		.110
24		.094			.099	.102
30		.088	.087	.089	.092	
60	.073					
Weighted average cost per container container at typical volume for indicated type of service.	**	.118	.121	.103	**	**

*) Same footnotes
**) as 2-A.

Table 2-B

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST OF WHOLESALE DELIVERY
OF PLASTIC GALLON CONTAINERS IN NORTH CAROLINA
EARLY - 1973

SUPERMARKET								NEIGHBORHOOD STORE	
FULL SERVICE					COOLER DROP		DISPLAY CASE DROP	FULL SERVICE	DISPLAY CASE DROP
"Pull-up" No Call Back	Call Backs - No Additional "Pull-up"				None	"Pull-up"	None	None	None
	0.2 cb/del.	0.4 cb/del.	0.6 cb/del.	0.8 cb/del.					
								$0.308*	$0.272
								.224*	.194
	$0.254							.181	.155
		$0.230			$0.180			.156	.132
			$0.214						
		.182		$0.202					
			.175						
$0.135	.138			.160		$0.121	$0.115	.105	.085
.120	.121		.132	.137					
.108	.109					.095*	.089	.086	.068
	.100	.103*		.110	.073	.087			
.094			.099	.102		.081	.075		
.088	.087	.089	.092		.067*				
					.056				
.118	.121	.103	**	**	.067	.095	**	.272	**

5936

EFFECT OF VOLUME AND TYPE OF SERVICE ON COST* OF WHOLESALE DELIVERY OF HALF-GALLON PAPER OR PLASTIC CONTAINERS IN NORTH EARLY - 1973

Type of Store	SUPERMARKET					
Basic Service	FULL SERVICE					
Added Service	None	"Pull-up" No Call Back	Call Backs - No Additional "Pull-up"			
Frequency of Additional Service			0.2 cb/del.	0.4 cb/del.	0.6 cb/del.	0.8 cb/del.
Average Number of Cases Delivered Per Delivery (16 quart case)						
2	$0.183					
3						
4			$0.113			
5				$0.102		
6	.079				$0.095	
7				.081		$0.090
8					.078	
10	.058	$0.060	.062			.071
13		.053	.054		.058	.061
16		.048	.049			
20			.044	.046		.049
24		.042	.041		.044	.043
30		.039	.039	.040	.041	
60	.032					
Weighted average cost per container at typical volume for indicated type of service.	**	.053	.054	.046	**	**

*) Same footnotes
**) as 2-A.

Table 2-C

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST* OF WHOLESALE DELIVERY
HALF-GALLON PAPER OR PLASTIC CONTAINERS IN NORTH CAROLINA
EARLY - 1973

SUPERMARKET								NEIGHBORHOOD STORE	
FULL SERVICE					COOLER DROP		DISPLAY CASE DROP	FULL SERVICE	DISPLAY CASE DROP
"Pull-up" No Call Back	Call Backs - No Additional "Pull-up"				None	"Pull-up"	None	None	None
	0.2 cb/del.	0.4 cb/del.	0.6 cb/del.	0.8 cb/del.					
								$0.137	$0.121
								.099	.086
	$0.113							.081	.069
		$0.102			$0.080			.069	.059
			$0.095						
		.081		$0.090					
			.078						
$0.060	.062			.071		$0.054	$0.051	.047	.038
.053	.054		.058	.061					
.048	.049					.042	.040	.047	.030
	.044	.046		.049	.032	.039			
.042	.041		.044	.045		.036	.033		
.039	.039	.040	.041		.030				
					.025				
.053	.054	.046	**	**	.030	.042	**	.121	**

5940

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST OF WHOLESALE DELIVERY
OF QUART PAPER CONTAINERS IN NORTH CAROLINA
EARLY - 1973

Type of Store	SUPERMARKET					
Basic Service	FULL SERVICE					
Added Service	None	"Pull-up" No Call Back	Call Backs No Additional "Pull-up"			
Frequency of Additional Service			0.2 cb/del.	0.4 cb/del.	0.6 cb/del.	0.8 cb/del.
Average Number of Cases Delivered Per Delivery (16 quart case)						
2	$0.103					
3						
4			$0.064			
5				$0.057		
6	.045				$0.053	
7				.045		$0.050
8					.044	
10	.033	$0.034	.035			.040
13		.030*	.030*		.033	.034
16		.027	.027			
20			.025	.026*		.028
24		.023	.023		.025	.026
30		.022	.022	.022	.023	
60	.018					
Weighted average cost per container at typical volume for indicated type of service.	**	.030	.030	.026	**	**

*) See footnotes
**) as 2-A.

Table 2-D

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST OF WHOLESALE DELIVERY
OF QUART PAPER CONTAINERS IN NORTH CAROLINA
EARLY - 1973

SUPERMARKET								NEIGHBORHOOD STORE	
FULL SERVICE					COOLER DROP		DISPLAY CASE DROP	FULL SERVICE	DISPLAY CASE DROP
"Pull-up" No Call Back	Call Backs No Additional "Pull-up" 0.2 cb/del.	0.4 cb/del.	0.6 cb/del.	0.8 cb/del.	None	"Pull-up"	None	None	None
								$0.077*	$0.068
	$0.064							.056*	.049
		$0.057			$0.045			.045	.039
			$0.053					.039	.033
		.045		$0.050					
			.044						
0.034	.035			.040		$0.030	$0.029	.026	.021
.030*	.030*		.033	.034					
.027	.027					.024*	.022	.022	.017
	.025	.026*		.028	.018	.022	.019		
.023	.023		.025	.026		.020			
.022	.022	.022	.023		.017*				
					.014				
.030	.030	.026	**	**	.017	.024	**	.068	**

5671

Table 2-D

The cost of serving supermarkets under three categories of service are shown for a high volume delivery, low volume delivery, and selected intermediate points. The unit cost of other volume points can similarly be determined.

A form of service that is more frequently, but not exclusively, associated with "full service" is represented in sub-columns indicating call-back stops and "pull-up" service. The former is the second stop, or call-back, of the day when the distributor's truck returns to the store for a second delivery of merchandise or to perform an in-store service. The latter is usually limited to an in-store service that is performed by another employee of the distributor. He is more likely to travel via automobile or station wagon, rather than by a wholesale truck, and generally does not deliver merchandise. He may rearrange the in-store dairy case for a neater display and bring merchandise from the back room cooler to the display case. The specific service in a particular store, at a particular visit, depends upon conditions as he finds them, and it is difficult to pre-determine the cost for a store category. Observation indicates that only "pull-up" or "call-back" deliveries are made for a particular store and generally do not occur in combination.

Similar calculations were made for delivery services performed for neighborhood stores. While there may be exceptions, observations indicated that the most frequent type of service was "full service" and that call-backs or pull-ups generally did not take place for this retailer category. Although the project specifications requested costs for drop service to the back room cooler and for drop service to the display case, the difference in cost was relatively small due to the size of such stores. Accordingly, an average for both drop service classes to small stores was determined and presented in Table 2 under the column headed "Display Case Drop".

The in-store costs of handling, merchandising and check-out of dairy products are shown in Table 3. In general, supermarkets incur less in-store costs when they receive "full service" than when the distributor "drops" cased merchandise at the back room cooler or at the display case. This fact is shown in the table by comparing in-store costs for those two categories. The table also shows that the larger supermarkets incur lower costs than the smaller ones.

Variations in cost were, in our opinion, not necessarily related to the volume delivered per delivery, but more dependent on conditions in specific stores, such as size, manning assignments, number of brands carried, amount of display space available relative

IN-STORE MARKETING COSTS FOR SELECTED FLUID MILK PRODUCTS IN NORTH CAROLINA EARLY - 1973 (1)

CLASS OF STORE	PLASTIC GALLONS HOMO. MILK	PLASTIC ½ GALLONS HOMO. MILK	(2) PAPER ½ GALLONS Large Volume Items	Low Vol Items
All Supermarkets:				
For "Full Service" Delivery				
Minimum	.068	.048	.047	.043
Average	.078	.060	.056	.057
Maximum	.101	.079	.073	.091
For "Drop" Delivery				
Minimum	.076	.057	.056	.051
Average	.114	.087	.080	.083
Maximum	.137	.121	.106	.150
Large Supermarkets:				
For "Full Service" Delivery	.069	.051	.048	.048
For "Drop" Delivery (3)	.097	.080	.073	.057
Small Supermarkets:				
For "Full Service" Delivery	.088	.069	.065	.066
For "Drop" Delivery (3)	.128	.107	.100	.104
Neighborhood Stores:				
Minimum	.053	.038	.035	.036
Average	.075	.053	.049	.073
Maximum	.105	.061	.064	.144

(1) All costs expressed in dollars per package

(2) Large volume items - usually homogenized milk
Low volume items - usually low fat milk, skim milk, buttermilk, chocolate milk, half & half, and whipping cream.

(3) Represents a combination of "cooler" and "display case" drops.

Table 3

IN-STORE MARKETING COSTS FOR SELECTED FLUID MILK PRODUCTS IN NORTH CAROLINA EARLY - 1973 (1)

PLASTIC ½ GALLONS HOMO. MILK	PAPER ½ GALLONS (2) Large Volume Items	PAPER ½ GALLONS (2) Low Volume Items	PAPER QUARTS (2) Large Vol. Items	PAPER QUARTS (2) Low Volume Items
.048	.047	.043	.032	.036
.060	.056	.057	.042	.046
.079	.073	.091	.052	.062
.057	.056	.051	.041	.045
.087	.080	.083	.050	.070
.121	.106	.150	.081	.106
.051	.048	.048	.033	.040
.080	.073	.057	.055	.048
.069	.065	.066	.045	.056
.107	.100	.104	.080	.087
.038	.035	.036	.029	.034
.053	.049	.073	.055	.058
.061	.064	.144	.088	.110

e
milk
skim milk, buttermilk,
half, and whipping cream.
"display case" drops.

5943

Table 3

to amount sold, etc. Therefore, an average cost for each of the two supermarket size categories, and for each of two classes of distributor service was, in the consultants' judgment, more useful for the Commission's consideration. However, the minimum and maximum costs found among the sample stores are also presented.

Similarly, conditions that are unique to a particular neighborhood store had more effect on the in-store cost than did the mode or volume of delivery. For this reason, only the minimum, average, and maximum costs are listed for neighborhood stores, for each package size.

The selection of volume points or categories, the selection of limits and/or weighted averages, and other designated cost data do not imply any attempt by Case and Company to suggest which combination of factors should be given prime consideration by the Commission.

Cost Combinations

It can readily be seen from the Table 2 series that differences in distribution costs far exceed any differences in processing costs among the several plants. As shown in Table 2-A, the extremes for the delivery cost per case are $.2234 and $1.6477. The former represents a 60-case cooler drop to a supermarket with no additional services, while the latter is represented by a 2-case, full service delivery to a supermarket. Inasmuch as Case and Company did not visit every store in the State, nor study every plant and distribution location, it is quite possible that even greater extremes of service exist in North Carolina. Even those extremes could be further amplified when one remembers that the costs in Table 2 series are based on the weighted average route minute cost of 20¢ per minute which, for the distribution systems studied, actually ranges between 15¢ and 33¢ per route minute.

Without inferring that the costs associated with average conditions should be the principal ones considered by the Commission, the public, or other parties interested in milk processing in North Carolina, these data are highlighted. This has been done, in part, by those costs indicated by an (*) on Table 2-A, and by the data shown on Table 4.

Case and Company further advises all readers concerning the care and caution with which costs should be, and should not be, combined to represent the cumulative cost of packaged merchandise at the checkout counter where the consumer takes it home. We did not find a situation existing which would be represented by the sum of all of the minimum costs shown on the Tables 1-3, nor did we find one associated with all of the maximum costs on those tables. It would not be proper to combine all maxima or all minima to represent prevalent conditions in the State. Some reference has been made to this earlier in Section II. To assist readers in the manner in which costs can be combined properly, Table 4 has been prepared.

It is particularly significant to note that the lower delivery costs associated with drop delivery service impose the higher in-store handling costs indicated in Table 3. Conversely, the low in-store costs are typically associated with full service delivery. From a total system viewpoint, the cost trade-off involves.

(a) an in-store clerk already at the store at his rate of pay;

(b) a delivery man and truck (or separate "pull up" man and auto) which travels to the store, at their wages and operating costs.

SELECTED EXAMPLES OF TOTAL COSTS INCURRED
PROCESSING AND MARKETING HOMOGENIZED MILK
CONSUMER IN NORTH CAROLINA - EARLY 197

	Maximum	Minimum	Average-All Wholesale Channels, All Wholesale Customers	Large Supermarkets: Full Service 0.4 C.B./del. 20 cs./del.	Large Supermarkets: Cooler Drop No "Pull Up" 30 cs./del.
IN PLASTIC GALLON CONTAINERS					
Raw Product	$.736	$.718	$ .722		
Container and Processing	.173	.136	.158		
Transport to Branches or Sub-dealers	.024	.011	.015		
Sub-Total - Cost at Wholesale Delivery Point	$.915*	$.878*	$ .898	.898	.898
Delivery to Customer	avge. .359	.151 avge.	.180	.103	.067
In-Store Handling	.053	.137	.093	.069	.097
TOTAL	*	*	$1.171	1.070	1.062
IN PLASTIC 1/2 GALLON CONTAINERS					
Raw Product	.368	.359	.363		
Container and Processing	.107	.052	.090		
Transport to Branches or Sub-dealers	.011	.005	.007		
Sub-Total - Cost at Wholesale Delivery Point	.478*	.421*	$ .459	.459	.459
Delivery to Customer	.151	.067	.080	.046	.030
In-Store Handling	.038	.121	.067	.051	.080
TOTAL	**	**	$ .606	.556	.569
IN PAPER 1/2 GALLON CONTAINERS					
Raw Product	.368	.359	.363		
Container and Processing	.076	.043	.071		
Transport to Branches or Sub-dealers	.011	.005	.007		
Sub-Total - Cost at Wholesale Delivery Point	.448*	.411*	.441	.441	.441
Delivery to Customer	.151	.067	.080	.046	.030
In-Store Handling	.035	.106	.064	.048	.073
TOTAL	**	**	$ .585	.535	.544
IN PAPER QUART CONTAINERS					
Raw Product	.184	.180	.181		
Container and Processing	.045	.026	.036		
Transport to Branches or Sub-dealers	.006	.003	.004		
Sub-Total - Cost at Wholesale Delivery Point	.227*	.211*	.221	.221	.221
Delivery to Customer	.085	.034	.046	.026	.017
In-Store Handling	.029	.110	.068	.033	.055
TOTAL	**	**	$ .335	.280	.293

* Transferred from Table 1. Represents actual minima and maxima to that point.
** Not totaled because minima and maxima involve mutually exclusive circumstances.
# Infrequent type of service.

SELECTED EXAMPLES OF TOTAL COSTS INCURRED IN PROCESSING AND MARKETING HOMOGENIZED MILK TO CONSUMERS IN NORTH CAROLINA - EARLY 1973

Average-All Wholesale Channels, All Wholesale Customers	Large Supermarkets		Small Supermarkets		Neighborhood Store	
	Full Service 0.4 C.B./del. 20 cs./del.	Cooler Drop No "Pull Up" 30 cs./del.	Full Service 0.2 C.B./del. 13 cs./del.	Cooler Drop With "Pull Up" 16 cs./del.	Full Service 2.11 cs./del.	Display Case Drop 3 cs./del.
$ .723						
.158						
.015						
$ .898	.898	.898	.898	.898	.898	.898
.180	.103	.067	.121	.095	.272	.194
.093	.069	.097	.088	.128	.075	.105
$1.171	1.070	1.062	1.107	1.121	1.245	1.197
.363						
.090						
.007						
$ .459	.459	.459	.459	.459	.459	.459
.080	.046	.030	.053	.042	.121	.086
.067	.051	.080	.069	.107	.053	.061
$ .606	.556	.569	.581	.608	.633	.606
.363						
.071						
.007						
.441	.441	.441	.441	.441	.441	.441
.080	.046	.030	.053	.042	.121	.086
.064	.048	.073	.065	.100	.049	.064
$ .585	.535	.544	.559	.583	.611	.591
.181						
.036						
.004						
.221	.221	.221	.221	.221	.221	.221
.046	.026	.017	.030	.024	.068	.049
.068	.033	.055	.043	.080	.055	.088
$ .335	.280	.293	.296	.325	.344	.358

nd maxima to that point.
y exclusive circumstances.

5946

III

5947

PROCEDURES

The basic procedures used by Case and Company in this cost study have previously been used in a variety of similar assignments for privately owned companies, for cooperatives, and for other dairy industry regulatory agencies. The techniques are not new, nor were they designed solely for this project. Minor modifications to procedures and forms previously used were incorporated, as felt necessary.

Information was drawn from Commission files as a starting point in selecting a representative sample of plants. Plant information regarding butterfat test was also drawn from Commission files to compare against data secured at each of the plants which were studied in detail. Additionally, information was taken from Commission files regarding location of stores, ownership classification, and authorized discount bracket to use as a guide in the selection of stores for detailed study. Beyond those data, however, all other information was developed directly by Case and Company from the records and facilities of the individual locations which were studied in detail, and were supplemented as necessary with information from the firm's substantial library of dairy industry measurements, standards, and costs.

All work papers were coded with a confidential code known only to the project director and those directly involved in the study. They were the only ones who had access to any work papers or other information secured from individual company records. All work papers and other records have been kept in the company's office in Stamford, Connecticut, and coded accordingly, as just described. We are confident that no inadvertent release of confidential information has occurred.

Selection of a Representative Sample of Plants

Information was secured from Commission files for every licensed dairy plant in the state, showing name, location, and pounds of milk reported. The amount of each plant's output going to wholesale channels was estimated.*

---

* In this report, "wholesale" means delivery to retail stores and "retail" means home delivery.

The county location of each plant was identified and the population of each county was tabulated.

The ten marketing areas of the state were re-grouped into three zones -- basically, eastern, central and western -- such that the proportion of each zone's data to state totals for each of the three factors of population, process volume, and wholesale delivery volume, were approximately the same. This intermediate step of re-grouping marketing areas by three zones created an equal chance for each percentile of population, milk processed and wholesale milk delivered to be represented in the final sample selection.

Plants were grouped according to these three zones, and within each zone, were further grouped by type of ownership; i.e., national/regional companies, dairy cooperatives, and independent dairies.

Within each zone, and within each ownership class, plants were listed in descending order of plant processing volume.

A "sampling interval" was determined for a sample of seven plants. Using this interval and a table of random numbers to select a starting point, seven plants were selected.

Through this procedure, there was an equal opportunity for representation of milk processed in North Carolina for the factors of plant size, location, population served, and ownership class. During the cost study, the cost of a second plant of one of the companies selected via this procedure was also determined. Subsequent tests of the sample against statewide data substantiated the validity of the sampling scheme.

A sample of stores was also selected for detailed study, although Case and Company had previously made cost analyses of the in-store handling costs for fluid milk products, and has a substantial file of related information. However, a sample of North Carolina stores was studied to reflect any conditions that might be unique to the state.

Reference was made to the U.S. Census of Business, with specific attention to food stores and grocery stores in North Carolina. Number of establishments, sales dollars, and payroll dollars were listed for supermarket and non-supermarket groups. We further classified them by location. Using a sampling procedure based on the same principles as that described for plant selection,

a representative sample of stores was selected. As described in a later section of this report, expense information, personal visits, physical measurements, etc. were used to determine in-store handling costs.

Methods for Determining Plant Processing Costs

The cost study was considered to start at the point where raw milk is received into the holding tanks of the processing plant. However, any executive time and expenses incurred for functions preceding that point were also included. Processing costs were considered to end where the milk is ready for distribution or is available at a plant dock or cooler for customer pick-up. All expenses between, and including, these functions were included in plant processing costs.

In order to meet the time schedule specified by the Commission, the manager of each selected plant was contacted to inform him of the selection and to request his cooperation in completing this study. It was felt that advanced planning, and cooperation by plant management, would accelerate the completion of the study and also minimize interference in the company's daily processing operations. Accordingly, a set of schedule forms was prepared by Case and Company and forwarded to each plant manager to inform him about the specific information that would be required and to provide advance time to assemble necessary records for the consultant's arrival. In some cases, where management understood what was needed, some data was posted before the consultant arrived. Where this occurred, the consultant reviewed the data and source documents to ascertain accuracy, thoroughness and supportability. To reiterate, Case and Company did not evaluate the plant's efficiency or comment as to what its expenditures should be. All expenses incurred were included in the data that was eventually converted into unit product cost, and all expenses associated with non-fluid products were excluded from the costs of fluid milk products.

All plant expenses were summarized into the following major groups:

1. General and Administration
2. Selling
3. Processing
4. Raw Product Costs
5. Container and Ingredients

5950

Chart of accounts, ledgers, subsidiary documents, and other supporting records were studied to classify expenses into these categories. Where questions arose about the classification of expenses, or about supporting documentation, they were discussed with the operating executive most familiar with them.

A standard list of operating centers and other cost centers was established and used at each plant. Expenses within the plant were charged to these centers on various bases. Centers designated were:

- receiving
- pasteurizing and separation
- container and case washing
- plastic container manufacturing
- fill and case milk packages
- bulk wash and fill
- process and fill other products
- milk cold room and load out
- general plant
- occupancy
- water, steam, power and refrigeration
- garage
- general and administration

The operating expenses within the plant were charged to the cost centers and to individual products and packages on an appropriate base. For this purpose, process schedules, manning tables, estimates, equipment output, work assignments, and production data were used.

For those dairy plants manufacturing blow-molded plastic containers, the same procedure was used for determining the in-plant manufacturing cost. Invoice prices and scrap records were used to determine the material content.

Although we did not pass judgment on the level of efficiency or level of company expenditures, we reflected recent prices and rates in order to present, as nearly as possible, the effect of inflation during 1972. More specifically, where a series of purchases for an item showed a trend in conformance with general price trends in the industry, the price in effect during the latter part of 1972 was used. This occurred, for example, for such items as plastic material used to manufacture blow-molded containers, ingre-

dients, and purchased packages. Where labor rates were increased during the year, we used the higher rate as if it had been in effect for the full year. Adjustments were also made for corporate allocations for general and administrative expenses where they do not appear on the statement of the division(s) located in North Carolina. This was done in several ways, including visits to corporate headquarters. We also revised the unit purchase price for packages downwards in those situations where our experience indicated that the price on the books of a division of a national/regional company did not reflect the net price which our experience has shown would be available to a company of such size and purchasing leverage.

In short, we lived within the spirit of intent to use actual expenditures, but we also reflected rates or purchase prices which we knew to be more realistic and current.

Data to determine the cost of raw milk and ingredients going into fluid milk products were obtained from several sources. The cost of Class I and Class II milk and of butterfat was developed from Commission data. The butterfat test for each plant was secured from Commission records for each plant. The in-plant processing losses and returns were secured from the records of the individual plants studied. The amount of additives and other ingredients, and the prices paid for such items were secured from company records.

Methods for Determining Transportation and Distribution Costs

Expenses chargeable to this function included all personnel, trucks, branch facilities, distribution supervision, sales management, and a portion of general and administrative.

In accordance with the Commission's instructions, expenses associated with the function of transportation from plant to distribution branch were separated from those associated with distribution from plant or branch to the retailer. A further segregation was made within the distribution function between expenses associated with wholesale delivery, retail delivery and any other types of route systems.

Expenses incurred in transporting filled cases of merchandise from plant to distribution points were divided by the number of cases so transported. The unit case cost was factored by the proportion of merchandise which is actually handled this way in North Carolina.

The total expenditure for operating wholesale routes was divided by the number of route days in the calendar period to determine a "cost per route day" and further divided by the amount of time spent away from the plant to determine a "cost per route minute". The basic cost accounting principle in analyzing wholesale route costs is that they can be determined for various classes of service and delivery volume based upon the amount of time necessary to perform the delivery service. Therefore, using the cost/route minute, as just described, and a set of delivery time standards for the wholesale delivery function, we determined the cost to deliver a case of merchandise to a store under various conditions of volume and service. There is no distinction in the time (or cost) to handle a case of merchandise, among the various products and packages. Therefore, the unit case cost was divided by the number of containers in a case to determine the unit delivery cost of a particular package size. Where outside contract distributors delivered milk to retail stores, the contract price for this arrangement was used as a base for determining delivery cost.

Methods for Determining In-store Handling Costs

The method for selecting a sample of stores for study was previously explained. These stores were contacted by letter/telephone to inform them of the visit of a consultant and to arrange for the availability of accounting records and other necessary information. A set of schedules was prepared for the purpose of accumulating information from store records, to be used subsequently in the calculation of unit product cost.

In addition, Case and Company consultants had available to them store costs and related data which had been abstracted from previous studies done for other state milk commissions and for individual store managements. The cost accounting principle involved in this analysis was to associate expenses with the functions related to the handling of milk by direct identification and measurement, to the maximum extent practicable. This involved a breakdown of labor expenses for the store clerks and for the checkout clerks to determine the proportion of the amount of time spent in the handling of fluid milk products. Similarly, floor and space measurements, depreciation values, and other expenses which could be directly associated with the storing, merchandising, handling and checkout of milk products were identified and measured. General expenses such as general overhead, store manager, corporate allocations, etc. were allocated to milk products on logical and accepted bases.

5953

The same basic approach was followed in each type of store, but was modified as necessary to fit the conditions of a particular store, while following the principles outlined above.

There was some tendency to induce lower in-store handling costs for milk where there was a "full service" arrangement with the supplier, although this was not always true. Where it occurred, it was reflected in the cost associated with milk products in that particular store and reflected in the unit costs reflected in this report.

The Senate
State of South Carolina

5954

Columbia

December 4, 1974

TO WHOM IT MAY CONCERN:

This is to certify that the enclosed is a true and correct copy of the report furnished the South Carolina Dairy Industry Study Committee, Senator Marshall B. Williams, Chairman. This report was furnished the above named committee by Case and Company, Inc.

Marie W. Corbett

Marie W. Corbett, Secretary
Dairy Industry Study Committee

Sidelle D. Ott

Sidelle D. Ott
MY COMMISSION EXPIRES THIS 20th
DAY OF January, 1981.

5955

A REPORT ON THE COST OF PRODUCING, PROCESSING, DISTRIBUTING AND SELLING MILK IN SOUTH CAROLINA

Authorized by
The Dairy Study Committee
of the
South Carolina Legislature

Prepared by
CASE AND COMPANY, INC.

March 1974

5956

CASE AND COMPANY
INC.
MANAGEMENT CONSULTANTS

NEW YORK
CHICAGO · CLEVELAND
ATLANTA · SAN FRANCISCO
LOS ANGELES · WASHINGTON, D. C.
STAMFORD, CONN. · GREENVILLE, S. C.

A. J. BERGFELD
W. R. EVANS
W. R. KNOBLOCH
R. G. MAVEMEYER
R. D. PRICE
W. G. RODIGER, JR.
J. T. BROWN, JR.
P. E. ROOS
A. D. RIDD

H. M. NEWELL
D. S. ROBERTS
D. W. SCHWEPPE
R. C. LEIBY
R. W. MERRICK
J. E. HAYS, JR.
JULIAN C. SMITH
J. R. REID
A. E. WERDLIN

TELEPHONE
(203) 359-1500

1351 WASHINGTON BOULEVARD
STAMFORD, CONNECTICUT 06902

March 29, 1974

Honorable Marshall B. Williams, Chairman
Dairy Industry Study Committee
South Carolina Legislature
State Capitol
Columbia, South Carolina 29201

Dear Senator Williams:

Enclosed is our report on the cost of producing, processing, distributing and selling regulated milk products in South Carolina in fulfillment of our project with the Committee. It is based on studies of representative dairy farmers, processors/distributors and retailers in the state.

The report includes four major sections: scope of study, findings (including data tabulations), a description of the procedures followed in undertaking the project; and a separate financial survey of all processors/distributors. As you know, the detailed analysis of the cost of producing milk at the farm was undertaken by Clemson University, with our participation in the design of the study. The results of that study are embodied in the Findings section, and the complete Clemson University report is included as an appendix.

We wish to thank you and other members of the Committee for their interest throughout this project, and to thank farmers,

processors, distributors, and retailers who permitted us access to records and facilities. We assure you and them that all information has remained confidential and that no persons other than those directly involved in this project has seen, or shall see, the expense and cost information of individual firms.

Respectfully submitted,

CASE AND COMPANY, INC.

R. G. Havemeyer

R. G. Havemeyer, CMC
Vice President

RGH:rq
Encs.

5958

A REPORT ON THE COST

OF

PRODUCING, PROCESSING, DISTRIBUTING

AND SELLING MILK IN

SOUTH CAROLINA

5959

TABLE OF CONTENTS

I Scope of Study

II Findings

Tables 1 - 5

III Procedures

Appendix - Clemson University Report

SCOPE OF STUDY

The scope of this study as defined by the Dairy Industry Study Committee covers all aspects of the flow of milk from the cow to the consumer. In summary, it includes the following components:

a. The cost of producing milk at the dairy farm.

b. The cost of processing milk products in dairy plants.

c. The cost of distributing milk products to retail stores.

d. The cost of selling milk products by retail stores.

These four were components of an integrated study. As a separate, but associated study, the Committee also asked for an overall financial survey of the processing/distributing segment of the industry. The following paragraphs will describe these components in more detail.

Farm Costs. The consultants were directed to start at the farm, and to study a representative sample of dairy farms in South Carolina to determine the actual cost of producing a hundredweight of raw milk. The study was to include all elements of land, labor, cattle, equipment, feed and supplies, etc., at the farming operation.

Processing Costs. The consultants were directed to determine the cost of materials and ingredients and of the processing function for all sizes and types of containers commonly offered for sale, of whole milk, low fat milk, flavored milk, flavored low fat milk, buttermilk and skim milk.

Distribution Costs. The consultants were directed to determine the cost of delivering those products to retail outlets within the range of the volume delivered, and based upon:

1. Delivery to the retail outlets' cooler storage.

2. Full service delivery i.e., servicing display cases, call backs, etc.

BEST COPY AVAILABLE

Store Costs. The consultants were directed to determine the unit cost of retailing products in sizes and types of containers mentioned above, which are also those most commonly offered for sale in supermarkets and retail grocery stores.

The consultants were directed to develop a financial survey of the processing/distributing segment of the industry, based on the calendar year 1972, and compiled from the records of all licensed distributors operating fluid milk plants in South Carolina. Case and Company volunteered, and the Committee accepted, to extend this survey for the first six months of 1973 at no additional cost.

All aspects of the processing, distributing and retailing of milk products (b, c and d above), and of the financial survey, were undertaken by consultants on the permanent staff of Case and Company. The analysis of farm production costs was undertaken by the faculty of the Department of Agricultural Economics and Rural Sociology and the Department of Dairy Science of Clemson University. The general approach and the procedures for this farm cost analysis were developed jointly by Case and Company and Clemson University. The two groups conferred several times during the collection of the field data and analysis of compiled data, and finally, during the review of the results upon completion of the work by Clemson. Case and Company concurred in the study procedure, the analytical approach, and the results.

The results herein are based upon the actual expenditures as reported in the records of farmers, processors/distributors and retailers. Neither Clemson University nor Case and Company dictated nor implied the desired level of efficiency, utilization of facilities, or rate of expenditures. On the whole, data for the calendar year 1973 were used to determine costs. However, to make this report as meaningful as possible, 1973 book figures were replaced in some instances by the cost which would have been incurred at the prices or other rates in effect towards the end of the year. The consultants' principal task, therefore, was to use an array of well-accepted approaches and specific techniques to convert those actual expenditures into the functional costs previously described. These principles and techniques have been used in other studies for private companies, research groups and regulatory agencies associated with the dairy industry. To assure consistency, the same method of analysis, for a particular function, was used at each location.

With the exception of the farm production costs, as noted in the next section, the costs presented herein do not include any allowance for profit or for return-on-investment.

II

FINDINGS 5962

Table 1 shows the cost per hundredweight (CWT), including a return-on-investment, for each of three herd sizes and for all the sample farms that were selected for the study. The complete report of Clemson University is included as an appendix in this document.

Inasmuch as the butterfat content of milk produced on South Carolina dairy farms exceeds the standards established for packaged homogenized fluid milk products in the state, it is necessary to make an adjustment for the excess butterfat to put the raw milk and packaged homogenized milk on a more comparable basis. The South Carolina Dairy Commission has used a value of 7¢ for every one-tenth percent of butterfat.(1)

However, even the extensive data in this report will not easily explain the apparent difference between the cost of raw milk produced at the farm and the price paid farmers by processors. Three principal reasons are behind this apparent difference:

a. The farm costs reported by Clemson University represent the entire year 1973, while the price paid by processors is the latest announced price for Class I milk by the Dairy Commission. Seasonality differences made year-round farm costs necessary. On the other hand, the latest Class I price paid by processors was used so that the cumulative cost at the check-out counter at the store would represent current conditions of the packaged product that the consumer buys.

b. Difference in butterfat content between raw milk at the farm and of the homogenized fluid milk products packaged by dairy processors.

c. The difference in "utilization" for the two representative groups of processors and farms selected for the study.

Table 2 lists three elements of cost in each product and package specified in the study, up to the point where that package is ready for delivery to a store or for pick-up at the dock of a processing plant or branch. These components are:

---

(1) For example, if packaged homogenized milk is at 3.53%, then 3.83%-3.53% = 0.3%; three-tenths percent at 7¢/10th = 21¢.

5963

Table 1

Weighted Average Cost of Milk Production
Per Hundredweight by Size of Herd and Cost Item
for Calendar Year 1973

Cost Item	Size of Herd			
Variable Cost	"Small"*	"Medium"*	"Large"*	"All Herds"
Labor & Mgt.	$ 2.80	$ 1.88	$ 1.30	$ 1.75
Feed	6.08	5.70	5.56	5.70
Milk Hauling	.35	.35	.35	.35
Dues & Fees	.02	.02	.02	.02
Vet. & Medicine	.11	.11	.16	.14
Breeding Fees	.08	.11	.08	.09
Supplies	.17	.12	.21	.17
D. H. I. A. Fees	.04	.05	.05	.05
Utilities	.13	.11	.12	.12
Insurance	.05	.06	.04	.05
Repairs	.13	.14	.14	.13
Taxes	.03	.03	.02	.03
Fuel & Oil	.07	.06	.05	.06
Miscellaneous	.03	.04	.03	.03
Total Variable Cost	$10.03	$ 8.78	$ 8.13	$ 8.69
Fixed Cost				
Machinery Depreciation	$ .20	$ .14	$ .15	$ .16
Building Depreciation	.15	.18	.18	.23
Investment Cost (Herd)	.66	.73	.73	.70
Investment Cost (Mach.)	.10	.11	.09	.09
Investment Cost (Bldg.)	.16	.21	.22	.18
Total Fixed Cost	1.29	1.37	1.37	1.36
Fixed & Variable Cost	11.38	10.15	9.50	10.05
Adjustment**	(-.78)	(-1.03)	(-.75)	(-.86)
Net After Adjustment	$10.60	$ 9.12	$ 8.75	$ 9.19

* As defined by Clemson: small - less than 100 cows; medium - 100 to 199 cows; large - 200 cows or more

** Income from sale of cull cows, bull calves, etc.

5964

a. Raw product cost

b. Container, ingredients and processing

c. Transportation to branch or sub-distributor.

For items a. and b. above, the weighting factor used to calculate the weighted average cost was the volume processed in each plant. For item c. above, the weighting factor was the volume transported via tractor trailer truck to a branch or sub-distributor. However, only approximately 70% of the fluid milk products processed by the plants in the study sample are transported to branches or sub-distributors. Accordingly, the column, which is the accumulated cost of milk products ready for local delivery to stores, includes the weighted transportation-to-branch cost that has been factored by this incidence of transport.

Those familiar with the dairy industry know that the price that dairy processors pay to dairy farmers for raw milk is established by the South Carolina Dairy Commission. This price is not the same as the cost determined for the farm production function, as shown in Table 1. Inasmuch as the price paid by dairy processors to farmers is established by the Commission, the range in raw product costs among processors does not result from differences in prices paid to farmers by processors. The range is due to differences in the level of butterfat content and control on standardization exercised by dairy plant management; due to in-plant losses resulting from spillage and overfill; and due to route returns which could not be salvaged.

For a few products and package sizes, figures are deliberately disguised to prevent anyone familiar with the industry from deducing the cost of an individual company. Case and Company has always been diligent in protecting the confidentiality of data of those industry members who are selected for study and who permit the consultants complete access to accounting records and other data.

For each product and package size, costs have been listed as found in the representative sample of plants. However, the minimum raw product cost in a particular plant does not necessarily occur in combination with the minimum container, ingredient and processing cost. The same point also applies to the maxima data. The weighted average costs shown in the column entitled "Dock Cost, Including Raw Product", do represent total costs to that point actually incurred by the plants in the sample. Similarly, data in the column entitled "Accumulated Cost to Wholesale Delivery Point" also represent costs actually incurred by plants in the sample.

The incidence of an individual plant being either the highest or the lowest cost operator for more than one product and package

SUMMARY OF COSTS INCURRED IN PROC
SELECTED FLUID MILK PRODUCTS IN SOUT

PRODUCT	CONTAINER	RAW PRODUCT COST	CONTAINER, INGREDIENTS & PROCESSING COST
Premium 4% Milk	Paper ½ Gallon	$.4935	$.0676
Homogenized Milk, 3.5%	Plastic Gallon	.9490	.1485
	Plastic ½ Gallon	.4737	.0960
	Paper ½ Gallon	.4766	.0653
	Paper Quart	.2368	.0352
	Paper Pint	.1186	.0235
	Paper 10 Ounce	.0739	.0200
	Paper ½ Pint	.0592	.0169
Low Fat Milk 2%	Paper ½ Gallon	.4255	.0936
1%	Paper ½ Gallon	.3974	.0939
	Paper Quart	.1986	.0506
Buttermilk	Paper ½ Gallon	.3804	.1147
	Paper Quart	.1903	.0611
	Paper Pint	.0953	.0434
	Paper ½ Pint	.0475	.0235
Fortified Skim Milk	Paper ½ Gallon	.3833	.0939
	Paper Quart	.1917	.0506
	Paper ½ Pint	.0479	.0258
Chocolate Lo Fat Milk	Plastic ½ Gallon	.4091	.1646
	Paper ½ Gallon	.4201	.1448
	Paper Quart	.2052	.0719
	Paper Pint	.1026	.0417
	Paper 10 Ounce	.0640	.0315
	Paper ½ Pint	.0513	.0261
Half & Half	Paper Quart	.3606	.0359
	Paper Pint	.1812	.0220

SUMMARY OF COSTS INCURRED IN PROCESSING SELECTED FLUID MILK PRODUCTS IN SOUTH CAROLINA

PRODUCT COST	CONTAINER, INGREDIENTS & PROCESSING COST	DOCK COST, INCLUDING RAW PRODUCT	TRANSPORT TO BRANCHES/ SUB-DIST.	ACCUMULATED COST TO WHOLESALE DELIVERY POINT
4935	$.0576	$.5672	$.0123	$.5757
9490	.1485	1.0969	.0277	1.1161
4737	.0960	.5697	.0123	.5792
4766	.0653	.5419	.0123	.5504
2368	.0352	.2704	.0069	.2752
1186	.0235	.1418	.0039	.1445
0739	.0200	.0938	.0035	.0962
0592	.0169	.0761	.0023	.0777
5255	.0936	.5216	.0123	.5301
5074	.0939	.5051	.0123	.5136
2986	.0506	.2564	.0069	.2612
5304	.1147	.4699	.0123	.4784
2403	.0611	.2385	.0069	.2433
1353	.0434	.1319	.0039	.1346
0675	.0235	.0678	.0023	.0694
5033	.0939	.4731	.0123	.4816
2417	.0506	.2402	.0069	.2450
1079	.0258	.0749	.0023	.0765
6021	.1646	.5738	.0123	.5823
5021	.1448	.5540	.0123	.5625
2772	.0719	.2769	.0069	.2817
1456	.0417	.1442	.0039	.1469
1000	.0315	.0956	.0035	.0980
0778	.0261	.0775	.0023	.0791
5359	.0359	.4044	.0069	.4092
2220	.0220	.2028	.0039	.2044

5965

size was small. Many reasons can account for this fact, among which are the relative volumes processed of each item, the particular combination of equipment and layout, manning, degree of control on spillage and overfill, etc. It was not the purpose of this project to analyze reasons for high/low cost or to comment on an individual plant's efficiency.

The set of tables in Table 3 shows the cost of delivering a unit of product under various combinations of factors affecting it. As explained later, the common base for measuring distribution costs is delivery time. The principle for calculation is relatively simple. That is, the cost of operating the route system per minute of time is determined, and when this is multiplied by the number of minutes required to serve a store under different conditions of volume and service, the cost of distributing milk on the wholesale delivery routes can be determined. This procedure, which is explained in more detail in a subsequent section was followed to determine, first, the cost of delivering a case of merchandise. Once this has been established, the cost of delivering, say, a gallon container of milk is the cost per case divided by the number of gallon containers in that case (i.e., four). Similarly, the cost per case, divided by the number of containers in a case of each type of package results in the delivery cost for different size packages.

The distribution cost per unit of product is inversely affected by the quantity of merchandise per delivery, the reason being that certain aspects of delivery cost (e.g. driving to the customer's location, getting into and out of the truck) are unaffected by the quantity delivered. Accordingly, the time to perform such functions is the same regardless of the quantity delivered, and the cost to deliver a unit container is the result of dividing the cost of such functions by the quantity delivered, such that the cost per unit declines as volume increases.

Delivery cost is also affected by the distributor's efficiency and management of his route system and, furthermore, by the service requested by his customers or judged necessary by the distributor to be competitive in the market place. As a result, unit distribution costs can vary widely. Table 3 shows the variations in costs that occurred for the conditions which are significant in South Carolina.

The cost of serving stores is displayed for the most prevalent type of service, but not for all possible types and combinations of service. This cost has been displayed for high volume deliveries, low volume deliveries, and an approximate average size delivery, as found in this sample of operations studied, for each type of service.

TABLE 3 A

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST OF WHOLESALE MILK DELIVERY

PER CASE DELIVERED
IN SOUTH CAROLINA, 1973

NUMBER OF CASES PER DELIVERY	SUPERMARKET FULL SERVICE	NEIGHBORHOOD STORE FULL SERVICE
LOW AVERAGE:		
2.50 6.25	.851	1.612
OVERALL WTD. AVERAGE:		
3.60 12.27	.534	1.178
HIGHEST AVERAGE:		
6.25 16.88	.443	.758

TABLE 3 B

5968

EFFECT OF VOLUME AND TYPE OF SERVICE ON COST OF WHOLESALE MILK DELIVERY

PER PLASTIC GALLON

IN SOUTH CAROLINA, 1973

NUMBER OF CASES PER DELIVERY	SUPERMARKET FULL SERVICE	NEIGHBORHOOD STORE FULL SERVICE
LOW AVERAGE:		
2.50		.4005
6.25	.2128	
OVERALL WTD. AVERAGE:		
3.60		.2945
12.27	.1335	
HIGHEST AVERAGE:		
6.25		.1895
16.88	.1108	

TABLE 3C

EFFECT OF VOLUME AND TYPE OF SERVICE ON COST OF WHOLESALE MILK DELIVERY

PER PLASTIC OR PAPER HALF-GALLON

IN SOUTH CAROLINA, 1973

NUMBER OF CASES PER DELIVERY	SUPERMARKET FULL SERVICE	NEIGHBORHOOD STORE FULL SERVICE
LOW AVERAGE:		
2.50		
6.25	.0946	.1791
OVERALL WTD. AVERAGE:		
3.60		
12.27	.0593	.1309
HIGHEST AVERAGE:		
6.25		
16.88	.0492	.0842

TABLE 3 D

5970

EFFECT OF VOLUME AND TYPE OF SERVICE ON COST OF WHOLESALE MILK DELIVERY

PER QUART, PAPER

IN SOUTH CAROLINA, 1973

NUMBER OF CASES PER DELIVERY	SUPERMARKET FULL SERVICE	NEIGHBORHOOD STORE FULL SERVICE
LOW AVERAGE:		
2.50		.1008
6.25	.0532	
OVERALL WTD. AVERAGE:		
3.60		.0736
12.27	.0334	
HIGHEST AVERAGE:		
6.25		.0474
16.88	.0277	

TABLE 3E

5971

EFFECT OF VOLUME AND TYPE OF SERVICE ON COST OF WHOLESALE MILK DELIVERY

PER PINT, PAPER

IN SOUTH CAROLINA, 1973

NUMBER OF CASES PER DELIVERY	SUPERMARKET FULL SERVICE	NEIGHBORHOOD STORE FULL SERVICE
LOW AVERAGE:		
2.50 6.25	.0304	.0576
OVERALL WTD. AVERAGE:		
3.60 12.27	.0191	.0421
HIGHEST AVERAGE:		
6.25 16.88	.0158	.0271

TABLE 3 F

5972

EFFECT OF VOLUME AND TYPE OF SERVICE ON COST OF WHOLESALE MILK DELIVERY

PER 10 OUNCE CONTAINER, PAPER

IN SOUTH CAROLINA, 1973

NUMBER OF CASES PER DELIVERY	SUPERMARKET FULL SERVICE	NEIGHBORHOOD STORE FULL SERVICE
LOW AVERAGE:		
2.50		.0504
6.25	.0266	
OVERALL WTD. AVERAGE:		
3.60		.0368
12.27	.0167	
HIGHEST AVERAGE:		
6.25		.0237
16.88	.0138	

TABLE 3G

EFFECT OF VOLUME AND TYPE OF SERVICE
ON COST OF WHOLESALE MILK DELIVERY

PER HALF PINT, PAPER

IN SOUTH CAROLINA, 1973

NUMBER OF CASES PER DELIVERY	SUPERMARKET FULL SERVICE	NEIGHBORHOOD STORE FULL SERVICE
LOW AVERAGE:		
2.50 6.25	.0177	.0336
OVERALL WTD. AVERAGE:		
3.60 12.27	.0111	.0245
HIGHEST AVERAGE:		
6.25 16.88	.0092	.0158

While there are exceptions to the generalization, the incidence of a second delivery on the same day by the route driver, and the incidence of "pull-up" service was relatively low. Therefore, the delivery cost displayed under each type of store represents an average cost. That is, it includes the cost of all call backs, all additional pull-up service, whether performed by the regular route driver or by other employees of the dairy distributor. Of course, a store regularly requiring a call back or pull-up service would cause an above-average delivery cost, while a store never requiring additional services would cause a below-average delivery cost.

As can be seen, the cost of delivering dairy products to stores, therefore, is affected by the volume delivered per delivery and by the type of service required by the store owner/manager. As indicated, so-called "full service" where the route driver delivers cases of milk to the display case and then places individual packages in the display case is a more costly delivery than one where the so-called "drop" service is satisfactory. The latter generally entails delivering cases of merchandise to a point just inside the store and "dropping" them at that spot.

The cost of handling, merchandising and checking out of dairy products in stores is shown in Table 4. In general, it will be noted that there is a correlation between the in-store cost of handling dairy products and the type of service rendered to that store by the dairy distributor. That is, a store receiving "full service" is more likely to incur lower in-store costs. However, even these comments must be tempered by conditions at individual stores. That is, store design, use of available personnel, dairy product sales per unit of space assigned to that product line, and other factors, will affect the in-store cost. Accordingly, it is suggested that those using this report for various analyses for subsequent policy decisions, may find it more useful to consider an overall average cost for stores rather than go through the refined analysis of policies related to type of service asked for by those stores and rendered by distributors. However, if these distinctions in cost that are influenced by type of service rendered and the character of the store, are important to those using this report, the data are there for their consideration.

Case and Company attempted to be helpful in indicating the costs associated with a commonly observed volume per delivery, but this is not intended to imply which factors should have the most influence in the Committee's deliberations.

N-STORE MARKETING COSTS FOR
JID MILK PRODUCTS IN SOUTH
YEAR - 1973 (1)

CLASS OF STORE	Plastic Gallons Homo. Milk	Plastic 1/2 Gallons Homo. Milk	(2) Large It
All Supermarkets For "Full Service" Delivery with or without price marking			
Minimum	$ .090	$ .064	$ .0
Average	.103	.069	.0
Maximum	.114	.077	.0
Large Supermarkets For "Full Service" Delivery with or without price marking	.106	.068	.0
Small Supermarkets For "Full Service" Delivery with or without price marking	.093	.076	.0
Neighborhood Stores:			
Minimum	.045	.043	
Average	.079	.063	
Maximum	.116	.092	

5975

(1) All costs expressed in dollars per package
(2) Large volume items - usually homogenized milk
Low volume items - usually low fat milk, skim milk, buttermilk
low fat chocolate milk, half & half
whipping cream
(D) Detail suppressed to avoid disclosure of costs of individual r

N-STORE MARKETING COSTS FOR SELECTED
JID MILK PRODUCTS IN SOUTH CAROLINA
YEAR - 1973 (1)

	Plastic Gallons Homo. Milk	Plastic 1/2 Gallon Homo. Milk	(2) Paper ½ Gallon Large Volume Items	(2) Paper ½ Gallon Low Volume Items	(2) Paper Quarts Large Volume Items	(2) Paper Quarts Low Volume Items
ky king	$ .090	$ .064	$ .064	$ .076	$ .041	$ .059
	.103	.069	.068	.076	.049	.052
	.114	.077	.077	.077	.068	.068
y ing	.106	.068	.067	.068	.047	.050
y ing	.093	.076	.076	.076	.066	.065
	.045	.043	D	.042	.073	.042
	.079	.063	D	.063	.075	.056
	.116	.092	D	.092	.079	.080

ollars per package
ally homogenized milk
ly low fat milk, skim milk, buttermilk
low fat chocolate milk, half & half and
whipping cream
id disclosure of costs of individual respondent

Table 4

5976

Cost Combinations

The reader is asked to observe all cautions and notations in this report carefully. Dairy industry economics are complex, despite what may appear to the uninitiated as a relatively simple product. At the farm, most inputs (land, labor, etc.) and their associated costs are utilized jointly to produce a homogeneous raw product. However, in the processing function, the product is differentiated (i.e., homogenized milk, low fat milk, etc. and different package sizes), and it is necessary to use a combination of statistical, industrial engineering, and cost accounting techniques to distinguish the costs among those items. When we get to the distribution function, there is once again a joint pooling of costs. That is, it would be invalid to associate specific elements of the distribution cost with, say, a quart of homogenized milk versus the half-gallon of low fat milk. Finally, in the retailing function, there is a combination of joint costs and of costs which are specific to certain products and package sizes.

Accordingly, while the results are reported in the four principal segments, (i.e., farm production, processing, distribution and retailing), as requested by the Committee, care is needed when reading meaning into their combinations. It was felt by Case and Company that the reporting of weighted averages in the tables would reduce errors of interpretation by those who are not intimate with dairy industry economics.

Furthermore, by virtue of selecting a sample of plants, distribution systems and stores for detailed analysis, Case and Company probably did not study nor observe the most extreme conditions of cost and service in the state. However, in our judgment, the costs in this report are representative of operations and conditions that will be found in the entire flow of milk from the farm to the checkout counter of the store.

Financial Survey

The results of the financial survey of milk and ice cream plants for fiscal year 1972 and the first six months of 1973, are displayed on Table 5.

As indicated by the sample questionnaire form enclosed, information was requested for net sales, cost of sales, gross profit on sales, delivery and selling expenses, administrative and general expenses, operating expense, net profit on operations before income taxes, and return on assets. Further, the information stated above was requested separately for three categories of dairy products.

The fact that this was the first such comprehensive survey in South Carolina probably caused some confusion in the distinction among product groups, or distributors records were not sufficiently detailed to provide information in such categories. Unfortunately, the inconsistency in reporting data separately for the three categories made it necessary to combine information for the "regulated" and "non-regulated" groups.

To determine if there was any corrlation between profit performance and size of company, the returns were also classified by companies whose sales exceeded $5 million dollars in 1972 and those whose sales were below that amount. Inasmuch as Case and Company has always tried to maintain the shield of confidentiality over information which dairies voluntarily provide in such studies, it was decided not to have a further breakdown of size categories.

The financial data in this survey represents over 95% of the total milk processed within South Carolina. Although data was received from <u>every</u> distributor, it was felt that the Committee's objective was served in this high a representation.

FINANCIAL SURVEY, SOUTH CAROLINA DAIRY
TOTAL OF ALL PLANTS REPORTING BASED
14 PLANTS

FISCAL YEAR - 1972

ITEM	TOTAL $	%	MILK $	ICE CREAM $
Total Sales	$90,826,493	100%	$76,558,352	$14,268,141
Total Cost of Sales	66,806,672	73.5	56,837,838	9,968,834
Gross Profit on Sales	24,019,821	26.4	19,720,514	4,299,307
Delivery & Selling Expense	16,990,549	18.7	14,068,473	2,922,076
Administration & General Expense	3,551,752	3.9	3,081,721	470,031
Operating Expense	20,542,301	22.6	17,150,194	3,392,107
Operating Profit Before Income Taxes	3,477,520	3.8	2,570320	907,200
Income Tax And Extraordinary Items	1,822,598	2.0		
Net Profit After Tax	1,654,922	1.8		
Total Assets*	19,889,347			
Percentage of Profit* After Tax to Assets	8.3%			

*One small respondent was unable to provide asset data. Therefore, results slightly distorted.

5978

FINANCIAL SURVEY, SOUTH CAROLINA DAIRY DISTRIBUTORS
TOTAL OF ALL PLANTS REPORTING BASED ON
14 PLANTS

FI C L YEAR - 1972				FIRST 6 MONTHS - 1973		
%	MILK $	ICE CREAM $	TOTAL $	%	MILK $	ICE CRE $
00%	$76,558,352	$14,268,141	$48,730,555	100%	$40,961,312	$7,769,:
3.5	56,837,838	9,968,834	36,404,271	74.7	31,003,314	5,400,'
6.4	19,720,514	4,299,307	12,326,284	25.3	9,957,998	2,368,:
8.7	14,068,473	2,922,076	8,680,977	17.8	7,177,826	1,503,:
3.9	3,081,721	470,031	1,819,413	3.7	1,558,831	260,!
2.6	17,150,194	3,392,107	10,500,390	21.5	8,736,657	1,763,'
3.8	2,570320	907,200	1,825,894	3.8	1,221,341	604,!
2.0			944,090 **	1.9		
1.8			881,804	1.8		
			20,363,181			
			4.3%			

de asset
rted.

**Approximate

FINANCIAL SURVEY, SOUTH CAROLINA DAIRY
L REPORTING PLANTS BASED ON 7 P
PORTING SALES OF $5,000,000 OR

FISCAL YEAR 1972

ITEM	TOTAL $	TOTAL %	MILK $	ICE CREAM $
Total Sales	$16,446,548	100%	$11,437,165	$5,009,383
Total Cost of Sales	12,147,192	73.9	8,652,120	3,495,072
Gross Profit on Sales	4,299,356	26.1	2,785,045	1,514,311
Delivery & Selling Expense	3,197,660	19.4	2,206,287	991,373
Administration & General Expense	775,171	4.7	572,074	203,097
Operating Expense	3,972,831	24.1	2,778,361	1,194,470
Operating Profit Before Income Taxes	326,525	2.0	6,684	319,841

FINANCIAL SURVEY, SOUTH CAROLINA DAIRY DISTRIBUTORS
L REPORTING PLANTS BASED ON 7 PLANTS
REPORTING SALES OF $5,000,000 OR UNDER

FISCAL YEAR 1972				FIRST 6 MONTHS - 1973		
	MILK	ICE CREAM	TOTAL		MILK	ICE CREA
%	$	$	$	%	$	$
00%	$11,437,165	$5,009,383	$8,811,477	100%	$6,084,456	$2,727,0
.9	8,652,120	3,495,072	6,511,737	74.0	4,651,950	1,859,7
.1	2,785,045	1,514,311	2,299,740	26.1	1,432,506	867,2
.4	2,206,287	991,373	1,621,941	18.4	1,130,190	491,7
.7	572,074	203,097	437,734	5.0	312,632	125,1
.1	2,778,361	1,194,470	2,059,675	23.4	1,442,822	616,8
0	6,684	319,841	240,065	2.7	(10,316)	250,3

FINANCIAL SURVEY, SOUTH CAROLINA DAIRY
.LL REPORTING PLANTS BASED ON 7
REPORTING SALES OF LESS THAN $5,

FISCAL YEAR 1972

ITEM	TOTAL $	TOTAL %	MILK $	ICE CREAM $
Total Sales	$74,379,945	100%	$65,181,187	$9,258,758
Total Cost of Sales	54,659,480	73.5	48,185,718	6,473,762
Gross Profit on Sales	19,720,465	26.5	16,935,469	2,784,996
Delivery & Selling Expense	13,792,889	18.5	11,862,186	1,930,703
Administration & General Expense	2,776,581	3.7	2,509,647	266,934
Operating Expense	16,569,470	22.3	14,371,833	2,197,637
Operating Profit Before Income Taxes	3,150,995	4.2	2,563,636	587,359

FINANCIAL SURVEY, SOUTH CAROLINA DAIRY DISTRIBUTORS
ALL REPORTING PLANTS BASED ON 7 PLANTS
REPORTING SALES OF LESS THAN $5,000,000

FISCAL YEAR 1972				FIRST 6 MONTHS - 1973		
	MILK	ICE CREAM	TOTAL		MILK	ICE CR
%	$	$	$	%	$	$
100%	$65,181,187	$9,258,758	$39,919,078	100%	$34,876,856	$5,042
73.5	48,185,718	6,473,762	29,892,534	74.9	26,351,364	3,541
26.5	16,935,469	2,784,996	10,026,544	25.1	8,525,492	1,501.
18.5	11,862,186	1,930,703	7,059,036	17.7	6,047,636	1,011.
3.7	2,509,647	266,934	1,381,679	3.5	1,246,199	135.
22.3	14,371,833	2,197,637	8,440,715	21.1	7,293,835	1,146.
4.2	2,563,636	587,359	1,585,829	4.0	1,231,657	354.

III

PROCEDURES

5981

(The reader will notice a striking resemblance between the procedures described in this report and those described in other reports on projects of a similar nature which have been conducted by Case and Company in the past).

The basic procedures used by Case and Company in this cost study have previously been used in a variety of similar assignments for privately owned companies, for cooperatives, and for other dairy industry regulatory agencies. The techniques are not new, nor were they designed solely for this project. Minor modifications to procedures and forms previously used were incorporated, as felt necessary.

Information was drawn from Commission files as a starting point in selecting a representative sample of plants. Plant - information regarding butterfat test was also drawn from Commission files. Additional information from those files and from other outside sources were used as a guide in selection of stores for detailed study. Beyond those data, however, all other information was developed directly by Case and Company from the records and facilities of the individual locations which were studied in detail, and were supplemented as necessary with information from the firm's substantial library of dairy industry measurements, standards, and costs.

All work papers were coded with a confidential code known only to the project director and those directly involved in the study. They were the only ones who had access to any work papers or other information secured from individual company records. All work papers and other records have been kept in the company's offices and coded accordingly, as just described. We are confident that there has been no release of confidential information.

Procedure for Determining Farm Costs

The procedure for selecting farms for the cost study, and the analytical methods for determining farm costs are explained in Clemson University's separate report, which is attached as an appendix. That description will not be repeated here.

Selection of a Representative Sample of Plants

Information was secured from Commission files for every licensed dairy plant in the state, showing name, location, and pounds of milk reported. The amount of each plant's output going to wholesale channels was estimated.*

The county location of each plant was identified and the population of each county was tabulated. The counties were grouped as to their marketing zone, and from that point on, identification and selection of plants was with respect to zone location. Within each zone the plants were further grouped by type of ownership; i.e., national/regional companies, vertically integrated companies, and independent dairies. Further, within each zone, and within each ownership class, plants were listed in descending order of plant processing volume.

A "sampling interval" was determined for a sample of six plants. Using this interval and a table of random numbers to select a starting point, six plants were selected.

Through this procedure, there was an equal opportunity for representation of milk processed in South Carolina for the factors of plant size, location, and ownership class.

A sample of stores was also selected for detailed study, although Case and Company had previously made cost analyses of the in-store handling costs for fluid milk products, and has a substantial file of related information. However, a sample of South Carolina stores was studied to reflect any conditions that might be unique to the state.

Reference was made to the U. S. Census of Business, with specific attention to food stores and grocery stores in South Carolina. Number of establishments, sales dollars, and payroll dollars were listed for supermarket and non-supermarket groups. We further classified them by location. Using a sampling procedure based on the same principles as that described for plant

---

* In this report, "wholesale" means delivery to retail stores and "retail" means home delivery.

selection, a representative sample of stores was selected. As described in a later section of this report, expense information, personal visits, physical measurements, etc. were used to determine in-store handling costs.

Methods for Determining Plant Processing Costs

The cost study was considered to start at the point where raw milk is received into the holding tanks of the processing plant. However, any executive time and expenses incurred for functions preceding that point were also included. Processing costs were considered to end where the milk is ready for distribution or is available at a plant dock or cooler for customer pick-up. All expenses between, and including, these functions were included in plant processing costs.

In order to meet the time schedule for the project, the manager of each selected plant was contacted to inform him of the selection and to request his cooperation in completing this study. It was felt that advanced planning, and cooperation by plant management, would accelerate the completion of the study and also minimize interference in the company's daily processing operations. Accordingly, a set of schedule forms was prepared by Case and Company and forwarded to each plant manager to inform him about the specific information that would be required and to provide advance time to assemble necessary records for the consultant's arrival. In some cases, where management understood what was needed, some data was posted before the consultant arrived. Where this occurred, the consultant reviewed the data and source documents to ascertain accuracy, thoroughness and supportability. To reiterate, Case and Company did not evaluate the plant's efficiency or comment as to what its expenditures should be. All expenses incurred were included in the data that was eventually converted into unit product cost, and all expenses associated with non-fluid products were excluded from the costs of fluid milk products.

All plant expenses were summarized into the following major groups:

1. General and Administration
2. Selling
3. Processing
4. Raw Product Costs
5. Container and Ingredients

Chart of accounts, ledgers, subsidiary documents, and other supporting records were studied to classify expenses into these categories. Where questions arose about the classification of expenses, or about supporting documentation, they were discussed with the operating executive most familiar with them.

A standard list of operating centers and other cost centers was established and used at each plant. Expenses within the plant were charged to these centers on various bases. Centers designated were:

- receiving
- pasteurizing and separation
- container and case washing
- plastic container manufacturing
- fill and case milk packages
- bulk wash and fill
- process and fill other products
- milk cold room and load out
- general plant
- occupancy
- water, steam, power and refrigeration
- garage
- general and administration

The operating expenses within the plant were charged to the cost centers and to individual products and packages on an appropriate base. For this purpose, process schedules, manning tables, estimates, equipment output, work assignments, and production data were used.

For those dairy plants manufacturing blow-molded plastic containers, the same procedure was used for determing the in-plant manufacturing cost. Invoice prices and scrap records were used to determine the material content.

Although we did not pass judgment on the level of efficiency or level of company expenditures, we reflected recent prices and rates in order to present, as nearly as possible, the effect of inflation during 1973. More specifically, where a series of purchases for an item showed a trend in conformance with general price trends in the industry, the price in effect during the latter part of 1973 was used. Where labor rates were increased during the year, we used the higher rate as if it has been in effect for a full year. In short, we lived within the spirit of intent to use actual expenditures, but we also reflected rates or purchase prices which we knew to be more realistic and current.

Data to determine the cost of raw milk and ingredients going into fluid milk products were obtained from several sources. The cost of Class I and Class II milk and of butterfat was developed from Commission data. The butterfat test for each plant was secured from Commission records for each plant. The in-plant processing losses and returns were secured from the records of the individual plants studied. The amount of additives and other ingredients, and the prices paid for such items were secured from company records.

Methods for Determining Transportation and Distribution Costs

Expenses chargeable to this function included all personnel, trucks, branch facilities, distribution supervision, sales management, and a portion of general and administrative.

In accordance with the project specifications, expenses associated with the function of transportation from plant to distribution branch were separated from those associated with distribution from plant or branch to the retailer. A further segregation was made within the distribution function between expenses associated with wholesale delivery, retail delivery and any other types of route systems.

CASE AND COMPANY
INC.

Expenses incurred in transporting filled cases of merchandise from plant to distribution points were divided by the number of cases so transported. The unit case cost was factored by the proportion of merchandise which is actually handled this way in South Carolina.

The total expenditure for operating wholesale routes was divided by the number of route days in the calendar period to determine a "cost per route day" and further divided by the amount of time spent away from the plant to determine a "cost per route minute". The basic cost accounting principle in analyzing wholesale route costs is that they can be determined for various classes of service and delivery volume based upon the amount of time necessary to perform the delivery service. Therefore, using the cost/route minute, as just described, and a set delivery time standards for the wholesale delivery function, we determined the cost to deliver a case of merchandise to a store under various conditions of volume and service. There is no distinction in the time (or cost) to handle a case of merchandise, among the various products and packages. Therefore, the unit case cost was divided by the number of containers in a case to determine the unit delivery cost of a particular package size. Where outside contract distributors delivered milk to retail stores, the contract price for this arrangement was used as a base for determining delivery cost.

Methods for Determining In-store Handling Costs

The method for selecting a sample of stores for study was previously explained. These stores were contacted by letter/telephone to inform them of the visit of a consultant and to arrange for the availability of accounting records and other necessary information. A set of schedules was prepared for the purpose of accumulating information from store records, to be used subsequently in the calculation of unit product cost.

In addition, Case and Company consultants had available to them store costs and related data which had been abstracted from previous studies done for other state milk commissions and for individual store managements. The cost accounting principle involved in this analysis was to associate expenses with the functions

related to the handling of milk by direct identification and measurement, to the maximum extent practicable. This involved a breakdown of labor expenses for the store clerks and for the checkout clerks to determine the proportion of the amount of time spent in the handling of fluid milk products. Similarly, floor and space measurements, depreciation values, and other expenses which could be directly associated with the storing, merchandising, handling and checkout of milk products were identified and measured. General expenses such as general overhead, store manager, corporate allocations, etc. were allocated to milk products on logical and accepted bases.

The same basic approach was followed in each type of store, but was modified as necessary to fit the conditions of a particular store, while following the principles outlined above.

Procedure for Conducting Financial Survey

All licensed distributors operating fluid milk and ice cream plants located in South Carolina were requested to provide financial information from their records and to attest that such information was true and correct to the best of the knowledge of the signator.

The report covers two periods, namely, a calendar (or fiscal) year 1972 and the first six months of the next calendar (or fiscal) year.

A questionnaire was mailed to all of the licensed distributors, which asked for information to be posted regarding net sales, cost of sales, gross profit on sales, delivery and selling expenses, administrative and general expenses, operating expense, net profit on operations before income taxes and assets. Data segregation was requested for three categories of dairy products:

a. Regulated products (primarily milks, sour cream and dips)

b. Non-regulated products delivered within the milk delivery system (for example, cottage cheese, orange juice, bacon, detergents, etc.)

c. Ice cream and frozen desserts

Upon receipt of returned questionnaires, information was checked for attention to instruction, consistency, arithmetic, and summary figures which appeared illogical. Any questions or problems arising from this review were discussed with the respondent to get accurate and useful data.

The financial data was summarized and various percentages were calculated as shown in Table 5.

5989

SOUTH CAROLINA MILK PRODUCTION COST STUDY

A special report to:

The Dairy Study Committee, a Joint Legislative Committee of the South Carolina Legislature, Senator Marshall Williams, Chairman.

The Department of Agricultural Economics and Rural Sociology and the Department of Dairy Science of Clemson University

March 15, 1974

South Carolina Milk Production Cost Study

This study was conducted in response to a request from the "Dairy Study Committee," a joint legislative committee of the South Carolina Legislature. The Department of Agricultural Economics and Rural Sociology and the Department of Dairy Science at Clemson University carried the primary responsibility. Case and Company, Inc., a management consulting firm, assisted in the design and pre-testing of the production cost questionnaire. Case and Company personnel also analyzed the results of the study.

The objective of the study was to determine the average total cost of milk production in South Carolina. The cost data compiled reflect costs under the economic conditions prevailing in 1973.

Selection of Sample

A preliminary questionnaire was mailed, with an explanatory letter, to all Grade A milk producers in South Carolina. Of the 461 questionnaires mailed, 149 were completed and returned.

The preliminary questionnaire was designed to provide information concerning (1) the size of herd (number of cows), (2) the adequacy of production cost records for the dairy operation, and (3) the willingness of the producer to cooperate in the study.

From the returned questionnaires, 47 dairy herds were selected as candidates for individual cost analysis. For various reasons, ranging from the short time that one dairy selected had been in business (3 months)

to a death in the family, a cost analysis could not be completed on five of the herds originally selected. Cost analyses were completed on 42 herds. Clemson University personnel collected cost data directly from financial records.

The sample was selected such that all herd sizes and all geographical areas within South Carolina were represented. The 42 herds were divided into 3 groups based on the number of cows in the herd. The "Small" group was comprised of herds of 99 cows and less, the "Medium" group contained herds of 100 to 199 cows, and the "Large" group was made up of herds of 200 cows and more. Approximately 46% of the herds in South Carolina would be classified as "Small", 42% as "Medium", and 12% as "Large". The average size of herd is 110 cows.

There were 10 herds studied in the "Large" group, 15 herds in the "Medium" group, and 17 herds in the "Small" group.

Division of Cost

For purposes of analysis, costswere divided into fixed and variable cost. Fixed cost include such items as depreciation and returns on investment. Variable cost include the "out-of-pocket" cost such as labor, feed, utilities, etc.

Analytical Methodology

The dairy farmer may produce many of the inputs used in the production of milk. Feed is the most important item in this category. Thus, in the milk production cost calculations, there were two alternatives for determining the cost of these inputs. (1) The cost of

producing the input may be used or (2) the market value of the input produced may be used. To maintain comparative equality, the second alternative was used for all farms.

Feed production and the dairy herd operation were treated as two separate enterprises. The feed produced on the farm was "sold" to the dairy at a standardized market value. This improves the continuity of cost calculation from farm to farm and, perhaps more importantly, the cost determination is greatly simplified. The feed purchased was, of course, entered at the purchase price.

Assumptions of Cost Allocation

On some of the sample farms there were several enterprises in addition to the dairy enterprise. In these cases there may have been overlapping uses of labor, equipment, etc. Great care was taken to accurately assign the correct proportion of cost to the dairy enterprise.

A particular problem arose in regard to the proportion of the owner's time spent in physical labor as opposed to management responsibilities with the dairy herd. This problem was resolved by actually dividing the cost into two items: labor cost and management cost.

The herd owner provided an estimate of the number of hours per year of physical labor. This labor was assigned a value of $4 per hour.

Doane's Agricultural Service has a management charge schedule based on a "value added" concept. The basis is the difference between the gross sales and the total cost of feed. A variable scale of charges is applied ranging from 7% to 10% of the difference. The management fee calculated and entered in this cost study is based on 7% of the difference between gross sales and total feed cost.

BEST COPY AVAILABLE

return

t of r

da

se.

o

st in

y gr

erage

, and

.19/cwt.

ecause

larger hens.

Table I. Weighted Average Cost of Milk Production Per Hundredweight by Size of Herd and Cost Item for Calendar Year 1973.

Cost Item	Size of Herd			
Variable Cost	"Small"*	"Medium"*	"Large"*	"All Herds"
Labor & Mgt.	$ 2.80	$ 1.88	$ 1.30	$ 1.75
Feed	6.08	5.70	5.56	5.70
Milk Hauling	.35	.35	.35	.35
Dues & Fees	.02	.02	.02	.02
Vet. & Medicine	.11	.11	.16	.14
Breeding Fees	.08	.11	.08	.09
Supplies	.17	.12	.21	.17
D. H. I. A. Fees	.04	.05	.05	.05
Utilities	.13	.11	.12	.1[illegible]
Insurance	.05	.06	.04	.05
Repairs	.13	.14	.14	.14
Taxes	.03	.03	.02	.02
Fuel & Oil	.07	.06	.05	.06
Miscellaneous	.03	.04	.03	.03
Total Variable Cost	$10.09	$ 8.78	$ 8.13	$ 8.69
Fixed Cost				
Machinery Depreciation	$ .20	$ .14	$ .15	$ .16
Building Depreciation	.15	.18	.18	.23
Investment Cost (Herd)	.68	.73	.73	.70
Investment Cost (Mach.)	.10	.10	.09	.09
Investment Cost (Bldg.)	.16	.22	.22	.18
Total Fixed Cost	1.29	1.37	1.37	1.36
Fixed & Variable Cost	11.38	10.15	9.50	10.05
Adjustment**	(-.78)	(-1.03)	(-.75)	(-.86)
Total Cost	$10.60	$ 9.12	$ 8.75	$ 9.19

* "Small" herds = 0-99 cows, "Medium" herds = 100-199 cows, "Large" herds = 200 or more cows.

** See text for explanation, p. 6.

(That is, the average would be a simple average of the three groups where a herd of 30 cows would carry equal weight with a herd of 200 cows).

Most of the cost items included in Table I are self explanatory. However, "adjustment" needs further explanation. All dairy farms have regular sales of cull cows and bull calves and some farms sell breeding stock as well. These sales provide income in addition to milk sales. Since the cost of raising replacement animals was included as a cost of milk production, the sales of cull cows, bull calves, etc., were subtracted from the gross cost figures. This calculation is entered as "adjustment" in Table I.

Summary

The average cost of producing 100 pounds of milk in the 42 herds surveyed in this study was $9.19. The cost figures from which this cost was derived were for the calendar year 1973. The cost figures range from $10.60/cwt. for the "Small" herds to $8.75/cwt. for the "Large" herds.

Note in Table I that the major part of this difference is accounted for by "Labor and Management" costs and "Feed" costs. In other categories the costs are remarkably close from group to group.

The weighted average blend price received for milk produced in the three different size groups in 1973 was $8.65/cwt. The difference in average cost and average blend price was (-$.54)/cwt. ($8.65 - $9.19).

SUPPLEMENTAL WORKSHEET FROM CASE AND COMPANY SHOWING SOME COST COMBINATIONS OF VARIOUS WAYS THAT MILK GOES FROM THE FARM TO CHECK-OUT COUNTER AT THE STORE

Note:

1. Case and Company does not imply what combinations of cost should be considered in policy deliberations. This illustrates how the data in the report can be combined.

2. The raw milk price is based on the current Class I price of $10.60/CWT for 3.5% homogenized milk.

3. Some profit figures have been used for illustrative purposes. C and Company does not imply what an appropriate profit margin should be.

SUPPLEMENTAL WORKSHEET FROM CASE AND COMPANY SHOWING SOME COST COMBINATIONS OF VARIOUS WAYS THAT MILK GOES FROM THE FARM TO CHECK-OUT COUNTER AT THE STORE

Note:

1. Case and Company does not imply what combinations of cost should be considered in policy deliberations. This illustrates how the data in the report can be combined.

2. The raw milk price is based on the current Class I price of $10.60/CWT for 3.5% homogenized milk.

3. Some profit figures have been used for illustrative purposes. Case and Company does not imply what an appropriate profit margin should be.

COST COMBINATIONS
Half-Gallon - Plast

	Supermarkets	
	Hi Volume Delivery Low In-store Costs	Hi Volu Deli Hi In- Costs
* Processing	$ .5504	$ .55
** Delivery	.0492	.04
Sub-Total	.5996	.59
*** Store	.064	.07
Price to Store	.052	.05
Including Profit	.6516	.65
Price to Consumer	.030	.03
Including Profit	.746	.75
Price to Store		
Cost ÷ 92%	.6517	.65
Profit = 8% Price	.052	.05
Price to Consumer		
Cost 96%	.7454	.7
Profit + 4% price	.0298	.0

5998

* See Table 2
** See Table 3C
*** See Table 4

COST COMBINATIONS
Half-Gallon - Plastic

Supermarkets		Neighborhood	
Hi Volume Delivery Low In-store Costs	Hi Volume Delivery Hi In-store Costs	Av. Volume Delivery Low In-store Costs	Av. Volume Delivery Hi In-store Costs
$ .5504	$ .5504	$ .5504	$ .5504
.0492	.0492	.1309	.1309
.5996	.5996	.6813	.6813
.064	.077	.043	.092
.052	.052	.059	.059
.6516	.6516	.7403	.7403
.030	.030	.033	.035
.746	.759	.816	.867
.6517	.6517	.7405	.7405
.052	.052	.059	.059
.7454	.7590	.8159	.8670
.0298	.0304	.0326	.0346

COST COMBINATIONS
allon - Plastic

COST ELEMENTS	Supermarkets Hi Volume Delivery Low In-store Costs	Supermarkets Hi Volu Delive Hi In-s Costs
* Processing	$ 1.1161	$ 1.11
** Delivery	.1108	.11
Sub-Total	1.2269	1.226
** Store	.090	.114
Price to Store including profit	..107 1.3339	.107 1.333
Price to Consumer including profit	.059 1.483	.060 1.508
stributor Profit		
Cost ÷ 92%	1.336	1.336
Profit = 8% price	.107	.107
ore Profit		
Cost 96%	1.4832	1.5082
Profit = 4% price	.059	.060

* See Table 2

COST COMBINATIONS
allon - Plastic

Supermarkets		Neighborhood	
Hi Volume Delivery Low In-store Costs	Hi Volume Delivery Hi In-store Costs	Av. Volume Delivery Low In-store Costs	Av. Volume Delivery Hi In-store Costs
$ 1.1161	$ 1.1161	$ 1.1161	$ 1.1161
.1108	.1108	.2945	.2945
1.2269	1.2269	1.4106	1.4106
.090	.114	.045	.116
.107	.107	.123	.123
1.3339	1.3339	1.5336	1.5336
.059	.060	.066	.069
1.483	1.508	1.645	1.719
1.336	1.336	1.5333	1.5333
.107	.107	.123	.123
1.4832	1.5082	1.6444	1.7183
.059	.060	.066	.069

COMPARISON OF BOWMAN (CX 50) AND
BORDEN QUOTES (CX 62) (BORDEN ZONE 1)

	Borden's Quote (CX 62) at $4.32 per Cwt. (1)	Bowman's Quote (CX 50)
QTS., 1/2 GALS. & GALS OF HOMOGENIZED MILK		
A. IN PAPER CONTAINERS	$2,521,294.96	$2,514,530.13
VALUE OF 0.1% B.F.	25,345.75	--
COST ADJUSTED TO 3.5% B.F.	$2,546,640.71	$2,514,530.13
B IN GLASS GALLON CONTAINERS	$ 697,926.87 (2)	$ 592,880.88
VALUE OF 0.1% B.F.	6,242.45	--
COST ADJUSTED TO 3.5% B.F.	$ 704,169.32	$ 592,880.88
TOTAL COST OF HOMOGENIZED MILK ADJUSTED TO 3.5% B.F.	$3,250,810.03	$3,107.411.01
8 OTHER DAIRY ITEMS ON WHICH BORDEN OFFERED PRIVATE LABEL	$1,063,967.48	$1,082,157.59
TOTAL 11 ITEMS ON WHICH BORDEN OFFERED PRIVATE LABEL ADJUSTED TO 3.5% B.F. (GLASS GALLONS ARE NOT INCLUDED)	$3,610,608.19	$3,596,687.72
10 ADDITIONAL ITEMS OFFERED BY BOWMAN IN PRIVATE OR BOWMAN LABEL AND BY BORDEN IN BORDEN LABEL ONLY	$ 692,850.94 (3)	$ 597,160.62
TOTAL - 22 FLUID MILK ITEMS	$5,007,628.45	$4,786.729.22

6000

(1) CX 62 adjusted from $4.29 per cwt. raw milk cost to $4.32, the price in effect as of Sep

(2) Taken from Borden's September 14, 1965 quote (CX 56C)

(3) Based on Borden's September, 1965 prices to A&P. The ten items are sour cream (pints an pints of sour half & half, 1/2 pints of sour cream dip, 8 oz. Yogurt, 1/2 pints of milk s (offered by Borden in glass gallons and by Bowman in paper half gallons), half & half (o Borden in paper quarts and by Bowman in paper pints), and 2 specialty items offered by B and Triple Whip), which are comparable to 3 specialty items offered by Bowman (Boston B Quick-Whip and Reddi-Whip).

(4) Cost for Gary-Hammond area of Indiana computed at Price shown in CX-50 for Areas 1, 2, 3 in Illinois for 6 week delivery. The figures in the last column are obtained by subtracting the corresponding "Annual Differ figures in Column E on RA&PX 247B from the figures in the column entitled "Bowman Lower By" on this page.

Note: All data, except that shown in the extreme right hand column, is taken directly from RA&PX 100.

OF BOWMAN (CX 50) AND
(CX 62) (BORDEN ZONE 1)

Borden's Quote (CX 62) at $4.32 per Cwt. (1)	Bowman's Quote (CX 50)	Bowman Lower By	IF BOWMAN WERE COMPELLED BY ITS UNION CONTRACT TO MAKE 6 DELIVERIES PER WEEK IN THE GARY-HAMMOND AREA OF INDIANA, BOWMAN STILL LOWER BY (4)
$2,521,294.96	$2,514,530.13	$ 6,764.83	($ 4,710.52)
25,345.75	--		
$2,546,640.71	$2,514,530.13	$ 32,110.58	$ 20,635.23
$ 697,926.87 (2)	$ 592,880.88	$105,045.99	$102,874.48
6,242.45	--		
$ 704,169.32	$ 592,880.88	$111,288.44	$109.116.93
$3,250,810.03	$3,107.411.01	$143,399.02	$129,752.16
$1,063,967.48	$1,082,157.59	($ 18,190.11)	($ 21,099.43)
$3,610,608.19	$3,596,687.72	$ 13,920.47	($ 464.20)
$ 692,850.94 (3)	$ 597,160.62	$ 95,690.32	$ 93,167.85
$5,007,628.45	$4,786.729.22	$220,899.23	$201,820.58

k cost to $4.32, the price in effect as of Sept. 21, 1965

te (CX 56C)
o A&P. The ten items are sour cream (pints and 1/2 pints),
ur cream dip,8 oz. Yogurt, 1/2 pints of milk shakes, 2% milk
Bowman in paper half gallons), half & half (offered by
per pints), and 2 specialty items offered by Borden (Wake-up
3 specialty items offered by Bowman (Boston Blend,

ice shown in CX-50 for Areas 1, 2, 3 in Illinois for 6 day per
btained by subtracting the corresponding "Annual Difference"
n the column entitled "Bowman Lower By" on this page.
nd column, is taken directly from RA&PX 100.

Detail for Recalculation of Bowma
Quotes if Bowman Was Required To
Day Delivery In Lake and Porter C

PRODUCT	A Estimated Annual Vol. In Lake & Porter Co., Ind. (1)	B Bowman Areas 1,2,3 (6 day) (2)
Borden Private L. Items		
Homo- gal.	129,272	
1/2 gal.	493,064	$.6272
qt.	97,431	.3136
		.1696
Homo glass gallon	93,198	
Sub Total Homo Milk		.5952
2% 1/2 gal.	101,781	
Fort. Skim 1/2 gal.	21,216	.2944
" " qt.	11,371	.3008
Buttermilk 1/2 gal.	23,504	.1632
" qt.	29,276	.3136
Choco. Milk qt.	10,400	.1472
Half & Half qt.	76,076	.2080
Whipping Cream	14,109	.2496
8 other items offered by Borden in Private Label		.2560
Total, 11 Private Label Items		
Sour Cream - pint	16,991	
" " 1/2 pint	36,831	.4054
" 1/2 1/2 pint	32,965	.2080
" Cream dip - 1/2 pt.	10,174	.2976
Yogurt 8 oz.	13,430	.2800
Milk Shake 1/2 pt.	26,860	.1728
2% Milk, Glass Gal.	49,448	.0768
1/2 1/2 -paper qt.	11,395	.5888
Boston Blend - pt.	7,326	.4992
Quick Whip Dispenser	3,358	.1856
Redi Whip Dispenser	3,357	.3392
Sub Total - 11 items		.4550

Total Entire Product Line

Sources:

(1) RA&PX 104, column 4
(2) CX50 G
(3) CX50 J
(4) Column B - Column C
(5) Column A x Column D

Detail for Recalculation of Bowman-Borden Quotes if Bowman Was Required To Make 6 Day Delivery In Lake and Porter Counties, Ind.

A Estimated Annual Vol. In Lake & Porter Co., Ind. (1)	B Bowman Areas 1,2,3 (6 day) (2)	C Price Area 4 (3 day) (3)	D Unit difference (4)	E Annual difference (5)
129,272				
493,064	$.6272	$.5984	$.0288	$ 3,723.03
97,431	.3136	.2993	.0143	7,050.82
93,198	.1696	.1624	.0072	701.50
	.5952	.5719	.0233	11,475.35
				2,171.51
				13,646.86
101,781				
21,216	.2944	.2801	.0143	1,455.47
11,371	.3008	.2865	.0143	303.39
23,504	.1632	.1560	.0072	81.87
29,276	.3136	.2993	.0143	336.11
10,400	.1472	.1400	.0072	210.79
76,076	.2080	.2008	.0072	74.88
14,109	.2496	.2441	.0055	418.42
	.2560	.2469	.0091	128.39
				2,909.32
				14,384.67
Items				
16,991				
36,831	.4054	.3931	.0133	225.98
32,965	.2080	.2039	.0041	151.01
10,174	.2976	.2907	.0069	227.46
13,430	.2800	.2709	.0091	92.58
26,860	.1728	.1637	.0091	122.21
49,448	.0768	.0753	.0015	40.29
11,395	.5888	.5602	.0286	1,414.21
7,326	.4992	.4882	.0110	125.35
3,358	.1856	.1771	.0085	62.27
3,357	.3392	.3301	.0091	30.56
	.4550	.4459	.0091	30.55
				2.522.47
				19,078.65

6001

RA&PX 246B

COMPARISON OF BORDEN'S BILLING PRICE TO A&P ON CERTAIN PROMOTIONAL ITEMS

CX 303A

Promotion Offered Effective Jan. 23-28, 1967:

A&P Label Sour Cream	8 oz.	16 oz.
(Area #1 - Zone 1)	.2255	.4405

Borden's Billings to A&P, Store Summary - Chicago & Suburbs:

Period Ended	1/2 pt.	pt.
01/07/67	.2455	.4805
01/14/67	no invoice	
01/21/67	.2455	.4805
01/28/67	.2255	.4405
02/04/67	.2455	.4805
02/11/67	.2455	.4805

CX 303B

Promotion Offered Effective Mar. 27-Apr. 1, 1967:

A&P Sour Cream Dips - 8 oz. - .2606

(Area # 1, Zone 1)

Borden's Billings to A&P, Store Summary - Chicago & Suburbs:

Period Ended:

03/04/67 - no private label dips
03/11/67 - no private label dips
03/18/67 - .2806
03/25/67 - no invoice
04/01/67 - .2606
04/08/67 - no unit cost given for private label dips.
04/15/67 - .2806
04/22/67 - .2806

CX 303H

6003

Promotion Offered Effective June 12-June 17, 1967:

Half & Half, Pints - .20

(Area # 1)

Borden's Billing to A&P, Store Summary - Chicago & Suburbs:

Period Ended:	Borden Label	PL
05/20/67 -	.2950	.2652
05/27/67 -	.2950	.2652
06/03/67 -	none	.2652
06/10/67 -	none	.2652
06/17/67 -	.2000	.2000*
06/24/67 -	.2950	.2652
07/01/67 -	.2950	.2652
07/08/67 -	none	.2652

Promotion Offered Effective June 26-July 1, 1967:

Milk Shakes, 1/2 pints - .084

(Area # 1)

Borden's Billing to A&P, Store Summary - Chicago & Suburbs

	Borden Label	PL
06/03/67 -	.1054	None
06/10/67 -	.1054	None
06/17/67 -	.1054	None
06/24/67 -	.1054	None
07/01/67 -	.0840	None
07/08/67 -	.1054	None
07/15/67 -	.1054	None
07/22/67 -	.1054	None

* The invoice for Chicago and Suburbs for the period ended 6/17/67 shows two products labeled "H&H PT" both of which have a unit cost of .2000. These two products, however, contain different code numbers, 468 and 495. On the invoices preceding and following this particular invoice, 468 is used to refer to half and half in the Borden label while 495 is used to refer to half and half in the private label.

6004 CHRX 250 F-1

DEAN FOODS COMPANY
3600 RIVER ROAD, FRANKLIN PARK, ILLINOIS 60131

EXECUTIVE OFFICES (312) 625-6200

January 22, 1971

Mr. James Ryan
The Great Atlantic & Pacific Tea Co.
420 Lexington Avenue
New York, N. Y. 10017

Dear Mr. Ryan:

During our recent conversation it was agreed that a more comprehensive explanation of Dean Foods Company's fresh milk proposal for the A & P Chicago Division would be necessary before an evaluation of this program could be made by your office. We believe the attached description of this program will permit you to make such an evaluation as we feel all salient points comprising this program have been explained. After you have had an opportunity to study this proposal, I will call you for further discussion.

As I mentioned to you in previous meetings with Mr. Herschel Smith, it was suggested that this proposal should first be presented to your New York office. After an evaluation by your office, comments and suggestions could be passed on to our organization prior to making a presentation to your Chicago Division.

The opportunity to handle this situation in this manner is appreciated and we look forward to a future meeting.

Very truly yours,

John V. Guckien

John V. Guckien,
Executive Vice President

JVG/ms
cc:H. Smith

H 248

The Dean Foods Company appreciates the opportunity to offer a fluid milk program to the Great Atlantic and Pacific Tea Co. for all stores in it's Chicago, Illinois Division. This program is designed to offer quality milk products at the lowest possible cost and it also makes known factors which influence the cost price of the finished product. A program of this type has been in effect with A & P's Indianapolis, Indiana Division stores for several years and the business relationship between this division and Dean personnel in Indiana has been both pleasant and rewarding. We are confident that this program will likewise be beneficial to the Chicago A & P Division as well as Dean Foods Company.

Programs similar to that which we are presenting exist in all areas where the Chicago A & P Division and Dean Foods Company operate and for Dean it would merely mean an extension of these programs. This could be accomplished with little difficulty or delay.

Following is a description of the various activities which comprise the major portion of the proposal:

Ordering

Product would be ordered by store personnel according to a pre-arranged schedule designed to fit the store needs. An example, product to be delivered to the store on Wednesday would be ordered the preceding Monday. A change in this order could be called to the processing plant up to 6:00 P. M. the day before it is scheduled for delivery to the store.

Delivery

Where not otherwise required by a labor agreement, all delivery of product would be placed on the store dock, in an outside storage cooler or dropped at the delivery door at the rear of the store. If the labor agreement specified delivery of product to the storage cooler inside the store, this would be the procedure.

Shipping cases

Empty shipping cases would be assembled at a pre-arranged spot by store personnel so that time in picking up these cases will be minimized.

Damaged Product

Any product damaged in transit would be replaced by the supplier at no cost to A & P and the same policy would hold true for product which became unsaleable due to faulty packaging after it was delivered to the store.

Shelf Life

All products would be coded and when delivered a minimum of 4 day shelf life is guaranteed. Should a product be accepted with less than the 4 day guarantee shelf life, Dean would be responsible for the replacement of this product if the shelf life expired before the sale of this product.

Pricing

In the area where the Chicago Division of A & P operate stores, labor agreements exist which sometimes restrict the type of delivery and the frequency of delivery. These restrictions and demands cause additional delivery expense. Because of these additional costs, we find it necessary to price the product to A & P in three different areas which is explained as follows:

Area 1

City of Chicago and suburbs require five deliveries per week with commission paid on product delivered. Product must be delivered to storage cooler in store. (Dean is presently delivering to outside storage coolers and organized labor have not objected.)

Area 2

Referred to as Fox River Valley and Lake Region require five deliveries per week with commission rate. Delivery to outside cooler, drop delivery on parking lot at rear of store permitted. It is not mandatory to deliver to storage cooler inside store.

Joliet, Elgin, Aurora, Batavia, Kankakee and St. Charles, Illinois are classified as Fox River Valley.

Waukegan, Antioch, McHenry, Barrington, Zion and Wauconda, Illinois are located in the Lake Region.

A & P stores from the Chicago Division in the Northern Indiana cities of Hammond, Gary, Whiting, East Chicago, Michigan City, LaPorte, South Bend, Mishawauka and Elkhart would also fall in the Area 2 schedule. These stores could be delivered 3 times per week just as Freeport and Rockford, Illinois but other labor restrictions cause increased delivery costs which place them in Area 2 pricing bracket.

C 250

All other A & P stores in the Chicago division operating in Illinois, Iowa and Wisconsin could be delivered 3 times weekly with an hourly rated driver. This permits a lower delivery cost, consequently a lower product cost. These stores could be put on drop delivery at store dock at rear door of store or outside cooler.

Delivery quota

The base price for each area is computed on a minimum delivery of 1025 sale points per delivery. (A sale point is one quart of milk, buttermilk, pints of half & half or 1 lb. cottage cheese. Half gallons milk, 2% or 2 lb. cottage cheese are 2 sale points, etc..)

Any delivery to a store with less than 1025 sale points per delivery, including specials, would have the following up-charge from the base price:

800 - 1024 points per delivery plus .003 per point
600 - 799 " " " " .008 " "
300 - 599 " " " " .011 " "

Product Specifications

A & P labeled products would be produced at the following butterfat and added solids level:

	Percent Butterfat	Percent Added solids
Milk	3.5	-
2%	2.0	1.3
Skim	.5	.75
Chocolate Milk	3.3	-
Chocolate Drink	1.0	1.33
Buttermilk	.5	1.5
Half & Half	12.0	1.5
Whip Cream	36.0	-
Sour Cream	18.0	1.7
Sour Half & Half	12.0	1.8

Should a lower butterfat level for milk or half & half be desired the cost price would be adjusted downward.

Cost factors and Formula pricing

The quoted prices are based on the present raw milk price for Class I of $6.09 cwt. and Class II raw price of $4.77 cwt.

D 251

The pricing formula used for increases and decreases in raw milk would be for each 1¢ cwt. increase or decrease, the cost price would change $. 00022 per sale point on Class I products and $. 00044 a sale point for cottage cheese, sour cream and dips which are Class II products.

Labor rate increase, labor fringes and container costs are other factors contributing to the product cost price. The labor formula for production employees used is for every 10¢ per hour increase in rates or fringes (or fraction thereof) the cost price would increase $. 001 per sale point value. The formula used for drivers would be each 10¢ per hour increase the price would increase .0005 per sale point value.

Container cost changes would be reflected as that actually received from manufacturer.

Outside Storage Coolers

In locations where Dean Foods Company presently distribute dairy products, it has been advantageous to install outside storage coolers where product can be delivered at anytime of the day or night. For several years, all deliveries to the A & P stores in the Indianapolis Division have been made to outside coolers during the day and night by Dean Foods. This system continues to function to the satisfaction of A & P Tea Co. and Dean Foods Company as it permits full utilization of equipment allowing lower operating costs.

The purchase and installation cost of these storage coolers would be the responsibility of Dean Foods Company and they would be purchased and installed according to A & P Tea Company's specifications.

These storage coolers would be depreciated over a period of seven years at which time A & P Tea Co. could take title at no cost, but would agree to maintain the storage coolers at their expense. During the seven year period, Dean Foods Co. would agree to maintain these storage coolers in a manner acceptable to the A & P Tea Co.

Product responsibility would be Dean Foods Company as long as the product remained in the cooler and appropriate liability insurance would be maintained by Dean for the cooler and it's contents. A & P would supply the electricity to operate the storage coolers.

6009

If for any reason A & P wanted, before the end of the seven year depreciation period, to take title to any or all of the storage coolers, they would be permitted to purchase them at the depreciated value.

This program which Dean Foods Company is proposing to the Great Atlantic and Pacific Tea Co. is available to all customers of Dean Foods on the same basis as the Atlantic and Pacific Tea Co. We are confident that the quality of product, service to the stores and supervision of this program by Dean personnel will insure A & P's Chicago Division complete satisfaction.

Your consideration of this proposal will be appreciated and your comments and suggestions most welcome.

DEAN FOODS COMPANY

JVG/ms

f 253

A & P labeled product prices by Areas.

6010

Class I price $6.09
Class II price 4.77

PRODUCT	F.O.B. Plant	Area 3	Area 2	Area 1
Gallon Milk	.714	.77	.81	.83
Half Gallon Milk	.357	.385	.405	.415
Quart Milk	.183	.197	.207	.212
Gallon 2%	.658	.714	.754	.774
Half Gallon 2%	.329	.357	.377	.387
Half Gallon Skim Milk	.287	.315	.335	.345
Quart Skim Milk	.158	.172	.182	.187
Quart Chocolate Milk	.246	.260	.270	.275
Yogourt (2/4oz. Pak)	.216	.230	.240	.245
Half Gallon Buttermilk	.332	.360	.380	.390
Quart Buttermilk	.176	.190	.200	.205
Quart Half & Half	.402	.430	.450	.460
Pint Half & Half	.206	.220	.230	.235
Half Pint Whip Cream	.281	.295	.305	.310
8 oz. Sour Cream	.221	.235	.245	.250
16 oz. Sour Cream	.331	.325	.335	.340
Dip and Dressing (8 oz.)	.271	.285	.295	.300
8 oz. Cottage Cheese	.148	.155	.160	.165
1 lb.. Cottage Cheese	.268	.282	.292	.297
1 lb. Flavored Cottage Cheese	.283	.297	.307	.312
2 lb. Cottage Cheese	.507	.535	.555	.565

Pricing Area 1 - Chicago and suburbs.

Pricing Area 2 - Fox River Valley - Lake Region - Northern Indiana, Freeport and Rockford, Illinois as explained.

Pricing Area 3 - All other Chicago A & P Division stores in Illinois, Wisconsin and Iowa

G 25

6011

MR. E. BAYMA
DIRECTOR OF PURCHASES
CHICAGO

E. N. PILGRIM
HDQTRS.

NOV.30,1971

With reference to the proposal on milk from Dean Foods Co., Franklin Park, Illinois, the following questions require a reply:

1) Does the offer cover both private label and vendor label milk and milk products.

2) Is there any difference in price between private and vendor label prices. If so, is the differential customary and usual in amount.

3) Are the net prices offered in line with net prices for similar items elsewhere.

4) Does the offer contemplate any terms not recited? Is any minimum delivery per store assumed and if so, what quantity? Is any minimum total weekly or monthly purchase assumed and if so, what quantity? Are promotions or advertising allowance contemplated?

Dean has stated that there would not be any change in their proposal if approximately 25 stores were not given to them. However, this should be so stated in their correspondence.

/mk

H 99

With reference to the proposal on milk from Deans Food Company, Franklin Park, Illinois the following questions require a reply.

1. Does the offer cover both private label and vendor label milk and milk products?

2. Is there any difference in price between private and vendor label prices, if so is the differential customary and usual in amount?

3. Are the net prices offered in line with net prices for similar items elsewhere?

4. Does the offer contemplate any terms not recited? Is any minimum delivery per store assumed and if so what quantity? Is any minimum total weekly or monthly purchase assumed and if so what quantity? Are promotions or advertising allowances contemplated?

Dean has stated that there would not be any change in their proposal if approxmately 25 stores were not given to them. However this should be so stated in their correspondence.

E. Pilgrim

EP:elp

J 3

6013

December 6, 1977

Dean Foods
2600 River Road
Franklin Park, Illinois 60131

Attention: Mr. John V. Guckion

Dear Mr. Guckion:

I would appreciate very much if you would give me answers to the following:

1. Does your offer cover both private label and vendor label milk and milk products?

2. Is there any difference in price between private and vendor prices, if so is the differential customary and usual in amount?

3. Will the net prices offered in line with net prices for similar prices elsewhere?

4. Does the offer contemplate any terms not cited?

5. Is net minimum delivery per store assumed and if so what quantity?

6. Is any total weekly or monthly purchases assumed and if so what quantity?

7. Are promotions or advertising allowances contemplated?

8. If 25 stores are deleted would there be any change in your proposal?

Very truly yours,

THE GREAT ATLANTIC & PACIFIC TEA CO., INC.

E. R. Payne
Purchasing Director
Chicago Division

ERB:olp

J 31

THE GREAT ATLANTIC & PACIFIC TEA COMPANY

WESTERN REGION

CHICAGO DIVISION 6014

December 9, 1971

P. O. BOX 66004
CHICAGO, ILL. 60666

Mr. E. Pilgrim
HEADQUARTERS

Dear Mr. Pilgrim

Attached is the reply received from Dean Foods in answer to my letter of December 6th on the various questions you raised.

I think their letter answers everything we requested.

E R Bayma

E. R. Bayma
Purchasing Director
CHICAGO

ERB:elp
attachment

K 9

DEAN FOODS COMPANY
3600 RIVER ROAD, FRANKLIN PARK, ILLINOIS 60131

EXECUTIVE OFFICES

(312) 625-6200

6015

December 7, 1971

Mr. E. R. Bayma
Purchasing Director
The Great Atlantic & Pacific Tea Co., Inc.
2622 N. Pulaski Rd.
Chicago, Ill. 60639

Dear Mr. Bayma:

In reply to your letter of December 6, 1971, to Mr. John Guckien, the following answers are given:

1. Q. Does your offer cover both private label and vendor label milk and milk products?

   A. Yes it does. Our quote was for A & P label on all products except on quarts of milk, Dari-rich, Ready Shake, quarts of half & half, flavor charm, half pints whip cream, sour half & half, dips, 8 oz. flavored cottage cheese and yogourt which are Dean labels.

2. Q. Is there any difference in price between private and vendor prices, if so is the differential customary and usual in amount?

   A. Yes there is a difference of ½¢ a sale point between private label and Dean's label. This differential is customary and usual in our pricing structures and has been taken into consideration on our quote on Dean products.

3. Q. Will the net prices offered be in line with net prices for similar prices elsewhere?

   A. Yes.

4. Q. Does the offer contemplate any terms not cited?

   A. Offer does not contemplate any additional terms except our practice has been 15 days net from date of invoice.

L 97

Mr. E. R. Bayina, A & P, Chicago.

5. Q. Is net minimum delivery per store assumed and if so what quantity?

   A. We assumed a minimum delivery of 2500 sale points per store per week.

6. Q. Is any total weekly or monthly purchases assumed and if so what quantity?

   A. We assumed 185 stores at the above minimum delivery of 2500 sale points per store per week.

7. Q. Are promotions or advertising allowances contemplated?

   A. No promotions or advertising allowance was contemplated on the A & P labeled products but any Dean labeled products would be promoted.

8. Q. If 25 stores are deleted, would there be any thange in your proposal?

   A. There would be no change in our proposal if 25 stores were deleted. The number of stores is immaterial because of our area of distribution which permits coverage of 50, 100, 150 or 200 stores.

Please do not hesitate to contact us if further information is desired.

Very truly yours,
DEAN FOODS COMPANY

W. E. Rittmueller

W. E. Rittmueller
Vice President - Sales

WR/ms
cc:E. Pilgrim, A & P, N.Y.
J. Guckien

6017

DEAN FOODS COMPANY
3600 RIVER ROAD, FRANKLIN PARK, ILLINOIS 60131

EXECUTIVE OFFICES (312) 625-6200

1.9

January 17, 1972

Mr. Earl Pilgrim
The Great Atlantic and Pacific Tea Company
420 Lexington Avenue
New York, N. Y. 10017

Dear Mr. Pilgrim:

The price differential quoted for Dean advertised products as compared to the private label brand is determined by the amount of monies which is annually spent for advertising and promoting the Dean label. For fluid milk products, this differential amounts to .005 per sale point which is subject to change each year as the amount of Dean labeled products sold fluctuates or the advertising and promotional expenditures are revised. Dean Foods annually attempts to keep this differential between Dean labeled and the private labeled brands at the .005 per sale point level which is quoted to all customers for 1972. Only one other factor, that being raw ingredients, would cause a differential other than the .005.

The minimum delivery or order requirement is that amount of products delivered or ordered for each store on a weekly basis which permits an efficient distribution cost. A delivery or order of 2500 sale points per store per week will permit or qualify A & P or other food stores to buy at a stipulated price level. This price is available to all stores on a like basis as A & P Tea Company in the Dean Foods Company marketing area for fluid milk products.

Should a further explanation of this subject matter be in order, we would be pleased to respond to your request.

Sincerely,

John V. Guckien

John V. Guckien
Executive Vice President
Marketing

JVG/ms

N 94

THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC.
ESTABLISHED 1859
EXECUTIVE OFFICES
GRAYBAR BUILDING, 420 LEXINGTON AVENUE
NEW YORK, N.Y. 10017

6018 RAFX 25/A-I

June 9, 1971

Mr. E. R. Bayma
Purchasing Manager
Chicago

Dear Mr. Bayma:

Following up the telephone conversations on the milk suppliers' proposals, we are forwarding with this letter copy of a suggested letter which you are to send to Borden Dairy & Services Division, Borden, Inc.

When you receive a satisfactory reply and forward to our attention, we shall be in a position to examine the offer.

We also understood from our conversations that the proposal covers a total of 201 stores out of a Divisional total of 260.

You are also at liberty to have the Spinney Run Farms Corporation present a full and complete offering for your consideration, covering the stores which you refer to.

The suggested letter which is attached will have to be amended, of course, as to dates. It is, also, a good idea to use the thoughts expressed in this letter in seeking the complete terms of other suppliers.

Yours very truly,

James J. Ryan

JJR:jc
Att.
cc: Mr. H. B. Smith
Mr. A. C. Melervey - Legal Department

A 27

6019

SUGGESTED LETTER

June 9, 1971

Re: Private Label Milk

April 20, 1971
(date)

We wish to acknowledge your ~~dated~~ letter and terms of sale annexed.

Before proceeding further we wish the following to be clearly understood:

Any terms of sale you submit must be in writing, set forth complete details of your offer and only the terms precisely so set forth and accepted by this Division are to be deemed the operative terms. Any such terms must be made available to all competing customers of the same grade and quality products in affected markets in order for this Division to accept the offer you tender.

Your terms to this Division will not be acceptable if made in any respect on a "meeting competition" basis.

In this connection we have learned from recent experience that the form of statement set forth in your April 20, 1971 (date) letter regarding open availability of an offer to all competing customers was not previously intended by your organization to convey such undertaking -- and it is consequently now regarded by us as totally inadequate. Accordingly, we cannot proceed to consider your offer until this point is completely clarified in writing to our satisfaction.

B 28

Assuming you do so, and assuming further that a specific offer from you is finally determined by us to be acceptable, implementation of the offer by this Division will be on the express condition that satisfactory proof be presented to us that the terms so accepted are in fact being offered to all competing customers before the terms may actually be put into effect in our stores.

Kindly reply by letter. It is our feeling that it would be preferable that henceforth all communications between us relative to your offer be in writing.

Very truly yours,

C 29

6021

June 15, 1971

Borden Dairy & Services Division
Northern Division Borden, Inc.
1821 South Kilbourn Avenue
Chicago, Illinois 60623

Attention: Mr. W. C. Kershner
Sales Manager

RE: Private Label Milk

Dear Mr. Kershner:

We wish to acknowledge your letter of April 20, 1971 and terms of sale annexed.

Before proceeding further we wish the following to be clearly understood.

Any terms of sale you submit must be in writing, set forth complete details of your offer and only the terms precisely so set forth and accepted by this Divison are to be deemed the operative terms. Any such terms must be made available to all competing customers of the same grade and quality products in affected markets in order for this Division to accept the offer you tender.

Your terms to this Division will not be acceptable if made in any respect on a "meeting competition" basis.

In this connection we have learned from recent experience that the form of statement set forth in your letter of April 20, 1971 regarding open availability of an offer to all competing customers was not previously intended by your organization to convey such undertaking and it is consequently now regarded by us as totally inadequate. Accordingly, we cannot proceed to consider your offer until this point is completely clarified in writing to our satisfaction.

Assuming you do so, and assuming further that a specific offer from you is finally determined by us to be acceptable, implementation of the offer by this Division will be on the express condition that satisfactory proof be presented to us that the terms so accepted are in fact being offered to all competing customers before the terms may actually be put into effect in our stores.

D 171

6022

Kindly reply by letter. It is our feeling that it would be preferable that henceforth all communications between us relative to your offer be in writing.

Very truly yours,

THE GREAT ATLANTIC & PACIFIC TEA CO., INC.

E. R. Schmidt
Chicago Purchasing

ERS:elp

E 172

6023

June 24, 1971

Bordon Dairy & Services Division
Northern Division Bordon, Inc.
1821 South Kilbourn Avenue
Chicago, Illinois 60623

Attention: Mr. W. C. Korshner
Sales Manager

Dear Mr. Korshner:

We would like you to enclose with your reply to Mr. Schmidt's letter of June 15, 1971 a cost justification analysis of your milk bid.

Very truly yours,

THE GREAT ATLANTIC & PACIFIC TEA CO., INC.

E. R. Bayma
Purchasing Manager
Chicago Division

ERB:olp

f. 16

To: Mr. J. J. Ryan
HEAD QUARTERS

From: Mr. E. R. Bayma
Purchasing Manager

Date July 2, 1971

Unit:

Unit: CHICAGO 6024

Subject:

We are attaching herewith the following correspondence as requested of us in our phone conversation of yesterday.

1. Borden's letter of June 22nd to Elmer Schmidt. This communication increased the April 20th proposal by a .003 per point. This is so stated in paragraph #3.

   It also, of course, affects our current paying price as of July 5.

2. Borden communication dated June 30, 1971 giving us the cost break-down of the .003 increase referred to in their letter of June 22nd.

3. A copy of our letter of June 24th to Borden requesting a cost justification analysis of their proposal to us.

Borden has indicated to us that they are unwilling to submit to us a cost justification analysis on their proposal to us because it is not in accordance with their policy to divulge their costing practises which they consider highly confidential. They indicated that if, however, similar cost justification analysis have been made to us by other dairies in support of their proposals they would be willing to reconsider and would need to know what format such cost justification should take.

E. R. Bayma

ERS:clp
attachments

G 164

Form 2-2 - 3-68
Ptd. in U.S.A.

INTER-COMPANY CORRESPONDENCE

To: MR. J. J. RYAN

Unit: HEADQUARTERS

From: E. R. BAYMA 6025

Unit: CHICAGO PURCH. MGR.

Date JULY 12, 1971

Subject:

In a phone conversation last week, our Legal Department asked for further clarification, in writing, of our conversation with the Borden Company as stated in our letter of July 2, 1971. We are giving you an additional copy of this letter to forward to them.

Mr. Kershner, Sales Manager, visited our office on Friday morning July 2, 1971 and brought in a cost breakdown dated June 30, 1971. This cost breakdown listed 5 items relative to the cost increase of .00305 per point.

In the conversation it was brought up by Mr. Kershner that Bordens was not willing to submit a cost justification analysis because they would have to disclose confidential costing practices.

He indicated that they had never done this in the past. Mr. Kershner stated this was not an outright "No" and that Bordens would appreciate receiving from us a format for a cost justification analysis.

Mr. Kershner was told that the bids were submitted to Headquarters and that we felt a cost justification analysis was requested in writing and that we should have a reply in writing.

E. R. Bayma

E. R. Bayma

ERS:np

H

BORDEN DAIRY & SERVICES DIVISION BORDEN, INC
NORTHERN DAIRY DIVISION

BORDEN

6026

July 29, 1971

Mr. E. R. Bayma, Purchasing Manager
The Great A & P Tea Company
2622 North Pulaski Road
Chicago, Illinois 60639

Dear Mr. Bayma:

This letter is in response to your letter of June 24, 1971 requesting a cost justification analysis of the milk bid submitted to you on April 20, 1971. A cost justification analysis must of necessity involve the disclosure of confidential data regarding our operation. Regrettably, we must respectfully decline to furnish such information. It has never been our policy to disclose such information to any customer or competitor.

I would like to take this opportunity to reaffirm our desire to render A & P the service outlined in our proposal of April 20, 1971.

Sincerely,

R. C. Wagner
Group Vice President

1821 S. KILBOURN AVENUE, CHICAGO, ILLINOIS 60623 • TELEPHONE (312) 277 6400

I

183

RCAP 252 A-D

6027

July 30, 1971

Mr. E. R. Bayma
Purchasing Manager
Chicago

Dear Mr. Bayma:

RE: Spinney Run Farms Corp.

As per our telephone conversation, the Legal Department has requested additional information relative to the Spinney Run Farms offer of July 2nd to supply private and vendor label milk and milk products to eighteen stores of your Chicago Division.

We quote herwith the number of points which this firm should cover in order to complete its offer:

> "Whether any returns are permitted (other than faulty merchandise), and if so to what extant; whether any advertising or promotional payments will be made on private label items or vendor label items; whether limited or full service is involved on store deliveries; whether any special deliveries are included, and if not, what premiums are payable therefore; whether minimum deliveries per store are contemplated and the quality thereof."

Very truly yours,

Earl N. Pilgrim

ENP:DH

cc: Mr. H. B. Smith
Mr. J. J. Ryan

A 167

MR. H. B. SMITH,
DIRECTOR OF PURCHASING
HEADQUARTERS

A & P LABORATORY,
HEADQUARTERS 6028

November 4, 1971

SPINNEY RUN MILK PLANT

At the request of the Headquarters Purchasing Department, the writer in the company of Mr. E. Pilgrim and Mr. E. R. Bayma inspected the Spinney Run Farms Milk Processing Plant in Libertyville, Illinois on October 28th. This plant is being considered as a supplier of A & P fluid milk for our Chicago Division.

This plant is USPH approved and an inspection of official and private laboratories records indicate that adequate control of their products is being maintained.

Overall, this dairy is approved by this laboratory insofar as sanitation and operational facilities are concerned; however, it was noted that cold storage space is minimal.

Stationary refrigerated trailers are being used to supplement the normal stationary cold storage area.

This action necessitates the double handling of some of their products, thus exposing these items to elevated temperatures during the warmer months.

Further technical details are on file in our laboratory in the event that anyone is interested.

An extra report is included should you care to send a copy to the Chicago Division.

R. A. Hunter

A & P LABORATORY

RAH:al

cc: Mr. E. Pilgrim,
National Purchasing Dept.

Mr. G. W. Easly

B

203

6029

Form 242 - 3-68
Ptd. in U.S.A.

INTER-COMPANY CORRESPONDENCE

Date November 18, 1971

To: Mr. E. Pilgrim
Unit: HEADQUARTERS

From: Mr. E. R. Bayma
Purchasing Director
Unit: CHICAGO

Subject:

Attached is a letter I received from Chicago Dairy and Food Laboratories regarding Spinney Run Farms which we thought you would want to add to your file.

E R Bayma

E. R. Bayma

ERB:elp
attachment

C 196

6030

CHICAGO DAIRY AND FOOD LABORATORIES

CHEMISTS AND BACTERIOLOGISTS

6963 NORTH CLARK STREET
CHICAGO ILLINOIS, 60626

Founded By
Dr. V. C. Stabnitz

Telephone
HOllycourt 5-8072

To Whom It May Concern:

For the past thirty years, the Chicago Dairy and Food Laboratories (an independent State approved laboratroy) has been testing and doing quality control work with many of the dairies in northern Illinois. Spinney Run farms has been one of these dairies.

We have been proud of our association with them, and we feel we have had a part in their progress.

Our test reports show that this companies products are of very high quality .

Signed D B Stolen

D. B. Stolen, Director

D

IT IS UNDERSTOOD THAT THIS REPORT IS NOT TO BE USED IN ANY WAY FOR ADVERTISING PURPOSES OVER OUR SIGNATURE OR IN CONNECTION WITH OUR NAME. EXCEPT WITH OUR PERMISSION THIS REPORT REFERS TO THIS SAMPLE ONLY.

197

12-A-P253

6031

THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC.

ESTABLISHED 1859

EXECUTIVE OFFICES
GRAYBAR BUILDING, 420 LEXINGTON AVENUE
NEW YORK, N.Y. 10017

April 14, 1971

TO: ALL DIVISIONAL PURCHASING MANAGERS

When you obtain offers for private label milk and dairy products in the future will you make sure that the following language is used as part of the request:

> "We wish to emphasize that the Company does not accept offers on the basis of meeting competition except under extraordinary circumstances. Therefore, it is essential that any terms of sale which you may quote will be openly available to all competing customers in the marketing areas described."

H. B. Smith

HBS:DH

cc: Mr. William Corbus
Mr. J. J. Ryan

Wadsworth C.C.

263

THE BORDEN COMPANY
CHICAGO REGION
1821 S. EISENHOWER AVENUE
CHICAGO, ILLINOIS 60623
AREA CODE 312-277-6400

6032

BEST COPY AVAILABLE

July 29, 1968

Mr. A. L. Shough
The Kroger Company
1240 State Avenue
Cincinnati, Ohio 45204

Dear Mr. Shough:

This opportunity to present to you a Kroger-Borden Fluid Milk Program for your Kroger markets in the Chicago Kroger unit is sincerely appreciated.

We are confident that you will find in this presentation, the kind of product program that stimulates and motivates the attainment of increased sales volume and greater profit levels.

The products produced under the Kroger label will be manufactured and processed in accordance with the high quality standards established by Borden. These products, together with the Borden label milk products supplementing the Kroger line, will be processed and packaged in Borden's most modern production plant located at Woodstock, Illinois. This plant, which is the largest fully automated plant in the world handling a full and complete line of fluid milk items places Borden in the enviable position of being able to handle in the most efficient manner, your Chicago unit requirements. Our plant laboratory control program makes certain the pure and wholesome quality of the products produced and the strict adherence to the various local, State and Federal standards.

You will find attached a series of six (6) schedules which set forth the delivered net prices covering Kroger label and Borden label milk products, the terms and conditions in connection with this proposed program, price adjustment factors covering changes in raw milk costs and data in connection with promotional programming. This latter area establishes the proper coordination of merchandising, advertising and selling programs and concepts which are designed to produce the maximum results for Kroger. In this important field as related to fluid milk products, we have the expertise and experience and to this end we will coordinate all of the aspects to make certain that this program involving the sixty-four (64) Kroger stores in your Chicago unit and Borden's strategically located plants and distribution locations will function smoothly as a unit and that mutually all parties will achieve the optimum possible from this program.

RBX1A

Certainly not to be overlooked is Borden's advertising program and proven consumer acceptance. Every day we are working, Borden's advertising is also working as a "Silent Salesman" in your stores, helping to create increased consumer interest and impulse sales of dairy products.

We also believe that it is important to give recognition to the location of the various Borden distribution points which provide for greater and more efficient distribution flexibility. In addition to facilities centrally located in Chicago, distribution branches are located at Rockford, Elgin and Libertyville, Illinois and at Hammond and South Bend, Indiana. This complex of locations provide more service flexibility than is obtainable from any other Chicago dealer. Also, our experience in serving your Rockford, Illinois stores with Kroger label products, we believe, is indicative of the job we can do for you on an overall unit basis. In this area sales have shown a significant growth, our standards and product controls have helped to generate satisfactory consumer acceptance of the Kroger label and, modestly, we are proud of our contribution.

A great deal more could be said in regard to our quality, consumer acceptance, merchandising, experience and personnel know-how, which would contribute to a successful Kroger-Borden Fluid Milk Program. However, we are sure that you are quite familiar with these plus factors.

We are grateful for your time and consideration of our proposal and request to become a part of your Kroger program. Please rest assured that your confidence in us will be returned many, many times by our people through their work, efforts, enthusiasm and cooperation.

Sincerely,

BORDEN, INC.
Chicago Region

Orville P. Gose
General Manager

OPG/vw
Encls.

147

B

6034

Schedule No. 1

BORDEN, INC.
Chicago Region

VENDOR DELIVERED STORE WHOLESALE MILK PRICE SCHEDULE
FIVE (5) DAY TRAILER DROP-DELIVERY PROGRAM
KROGER LABEL PRODUCTS
CHICAGO AREA (Excluding Rockford and Freeport, Illinois)

Point Value	Product	Size and Type	Net Price
4	Homo V.D. Milk	Gallon - Paper	$.7656
2	Homo V.D. Milk	1/2 Gallon-Paper	.3828
1	Homo V.D. Milk	Quart - Paper	.2064
4	2%	Gallon - Paper	.7236
2	2%	1/2 Gallon-Paper	.3618
1	Chocolate Milk	Quart - Paper	.2408
2	Fortified Skim	1/2 Gallon - Paper	.3302
1	Fortified Skim	Quart - Paper	.1697
1	Buttermilk	Quart - Paper	.1734
2	Sour Cream	16 oz. Carton	.3784
1	Sour Cream	8 oz. Carton	.2038
1	Half & Half	Pint - Paper	.2289
1	Whipping Cream	1/2 Pint-Paper	.2292
1/2	Cottage Cheese	8 oz. Carton	.1720
1	Cottage Cheese	16 oz. Carton	.2691
2	Cottage Cheese	32 oz. Carton	.5124
1	Flavored Cottage Cheese	16 oz. Carton	.3012

1-14

Chicago Region **6035**

VENDOR DELIVERED STORE WHOLESALE MILK PRICE SCHEDULE

FIVE (5) DAY TRAILER DROP-DELIVERY PROGRAM

BORDEN LABEL PRODUCTS

CHICAGO AREA (Excluding Rockford and Freeport, Illinois)

Point Value	Product	Size and Type	Net Price
4	Homo V.D. Milk	Gallon-Paper	$ .7790
4	Homo V.D. Milk	Gallon-Glass	.7440
2	Homo V.D. Milk	1/2 Gallon-Paper	.3895
1	Homo V.D. Milk	Quart-Paper	.2099
4	2%	Gallon-Paper	.7370
2	2%	1/2 Gallon-Paper	.3685
1	Chocolate Milk	Quart-Paper	.2441
1/2	Chocolate Shake	1/2 Pint-Paper	.1089
2	Chocolate Skim	1/2 Gallon-Paper	.3697
2	Fortified Skim	1/2 Gallon-Paper	.3369
1	Fortified Skim	Quart-Paper	.1730
2	Buttermilk	1/2 Gallon-Paper	.3466
1	Buttermilk	Quart-Paper	.1767
2	Sour Cream	16 oz. Carton	.3851
1	Sour Cream	8 oz. Carton	.2072
1	Sour Half & Half	Pint-Paper	.3400
2	Half & Half	Quart-Paper	.4557
1	Half & Half	Pint-Paper	.2323
1	Whipping Cream	1/2 Pint-Paper	.2326
1/2	Cottage Cheese	8 oz. Carton	.1754
1	Cottage Cheese	16 oz. Carton	2725
2	Cottage Cheese	32 oz. Carton	.5191
1	Flavored Cottage Cheese	16 oz. Carton	.3045
1	Dry Cheese	12 oz. Carton	.3371
1	Sour Cream Dips	8 oz. Carto	.2069
1	Yogurt	8 oz. Carton	.2170

JK

D

6036

BORDEN, INC.
Chicago Region

VENDOR DELIVERED STORE WHOLESALE MILK PRICE SCHEDULE
THREE (3) DAY TRAILER DROP-DELIVERY PROGRAM
ROCKFORD & FREEPORT, ILLINOIS

Point Value	Product	Size & Type	Net Price Kroger Label	Net Price Borden Label
4	Homo V.D. Milk	Gallon-Paper	$.7325	$.7325
4	Homo V.D. Milk	Gallon-Glass	-	.6825
2	Homo V.D. Milk	1/2 Gallon-Paper	.3675	.3675
1	Homo V.D. Milk	Quart-Paper	.1875	.1875
4	2%	Gallon-Paper	-	.7009
2	2%	1/2 Gallon-Paper	.3441	.3441
1	Chocolate Milk	Quart-Paper	.2213	.2213
1/2	Chocolate Shake	1/2 Pint-Paper	-	.1030
2	Chocolate Skim	Half Gal.-Paper	-	.3160
2	Fortified Skim	1/2 Gallon-Paper	.2596	.2596
1	Fortified Skim	Quart-Paper	-	.1350
2	Buttermilk	1/2 Gallon-Paper	-	.4150
1	Buttermilk	Quart-Paper	.2225	.2225
2	Sour Cream	16 oz. Carton	.4900	.4900
1	Sour Cream	8 oz. Carton	.2550	.2550
1	Sour Half & Half	Pint-Paper	-	.3710
2	Half & Half	Quart-Paper	-	.4400
1	Half & Half	Pint-Paper	.2200	.2200
1	Whipping Cream	1/2 Pint-Paper	.2550	.2550
1/2	Cottage Cheese	8 oz. Carton	.1670	.1670
1	Cottage Cheese	16 oz. Carton	.2730	.2730
2	Cottage Cheese	32 oz. Carton	.5460	.5460
1	Flavored Cottage Cheese	16 oz. Carton	.2930	.2930
1	Dry Cheese	12 oz. Carton	-	.2730
1	Sour Cream Dips	8 oz. Carton	-	.3000
1	Yogurt	8 oz. Carton	-	.1925

14

E

6037

TERMS AND CONDITIONS

The unit selling prices shown on Milk Price Schedules No. 1, 2 and 3 relate to Kroger and Borden label products delivered to your stores in accordance with the prevailing delivery methods applicable and subject to terms as herein set forth.

(a) The unit selling prices for Class I products as set forth on Milk Price Schedules No. 1, 2 and 3 are based on the July 1968 net Class I superpool price of $5.66 per cwt. for 3.5% butterfat milk, which net Class I superpool price recognizes the negotiated Class I superpool price of $5.70 per cwt. less the zone allowance credit of $.04 per cwt. under the superpool program. The unit selling prices for Class II products such as cottage cheese are based on the Class II buying price of $4.18 per cwt. for 3.5% butterfat milk.

(b) The unit selling prices as set forth on Schedules No. 1, 2 and 3 will be subject monthly to automatic adjustment up or down in accordance with the changes occurring in the Class I and Class II announced milk prices under the Federal Order program or a negotiated Class I milk price in accordance with cost change factors set forth on Schedule No. 5.

(c) In the event the Class I milk price established under the provisions of the Federal Order in effect or a negotiated Class I milk price establishes a change in the presently recognized butterfat and skim milk values, the effect of such change will be automatically reflected where applicable in the unit prices as set forth on Schedules No. 1, 2 and 3.

(d) Deliveries will be made in accordance with the prevailing drop-delivery service in effect in the various markets.
   (1) Stores served on a 3-day per week basis will receive one delivery on Monday-Wednesday-Friday or Tuesday-Thursday-Saturday.
   (2) Stores served on a 5 or 6-day per week basis will receive one delivery per day.
   (3) The delivery time to each store will be handled in a manner to effectuate the most efficient delivery schedule.
   (4) Special deliveries shall not be made except in unusual instances, such as failure to perform in accordance with the advance order.
   (5) Deliveries at the store level will be made as directed, which considers the following drop-delivery considerations:

(a) To the receiving door of the store
(b) To a designated place on the receiving platform
(c) To a refrigerated storage box that can be entered directly from a platform or ground level location and into which dairy products can be conveniently stocked.

(6) Empty milk cases and glass bottles shall be placed at a designated point for easy accessibility and pick-up by the delivery man.

(e) Ordering of products.

(1) Products will be pre-ordered, and advance order tickets for the following delivery shall be completed for presentation to the delivery man at the time of each delivery.

(2) Advance order forms and delivery tickets will be supplied by Borden.

(3) Borden personnel will assist in the formulation of this program and will work with Kroger personnel during the introductory period in the various phases of ordering and rotation of merchandise so that the program will achieve its ultimate sales goals and expectations.

(f) Code dates.

(1) Products will be clearly coded on the gable of the milk items and on the bottom of all bucket products.

(2) All products are coded with an expiration date.

(3) Code date requirements and expirations will be explained in the Chicago unit office and at local levels as requested.

(g) Credit for product returns.

(1) Credit for product returns shall only consider faulty containers at the time of delivery and faulty products remaining within the code dates.

(h) In-Store Merchandising.

(1) Borden's quarterly schedule of milk promotions will be made available.

(2) Point-of-sale media will be furnished on approval at your office.

(3) Program outline is set forth in detail under Schedule No. 6.

G

TERMS AND CONDITIONS (Cont'd.)

6039

(i) Containers.

The unit selling prices shown on Milk Price Schedules No. 1, 2 and 3 are related to Borden's present unit purchase cost of such containers. Any changes in the purchase cost of such containers will be automatically reflected in the unit selling prices.

(j) Changes occurring in the cost of labor as a result of union contract changes, changes in the cost of materials and supplies and other applicable costs will be considered as the basis for an adjustment, up or down, to the unit selling prices set forth on Milk Price Schedules No. 1, 2 and 3.

(k) Invoices covering products purchased will be made on a weekly basis with payment due within ten (10) days from billing date.

(l) This program and the unit prices set forth on Milk Price Schedules No. 1, 2 and 3 is geared to serving the Kroger Chicago unit stores with their full requirements of fluid milk products packaged under Kroger and Borden labels.

H

BORDEN, INC.
Chicago Region

6040

PRICE ADJUSTMENT SCHEDULE
COVERING RAW MILK COST CHANGES

Class I Milk Products

If Class I Milk Cost Increases or Decreases Per Cwt.	Selling Prices Will Increase or Decrease Per Point	If Class I Milk Increases or Decreases Per Cwt.	Selling Prices Will Increase or Decrease Per Point
$ .01	$ .0002	$ .24	$ .0052
.02	.0004	.25	.0054
.03	.0007	.26	.0056
.04	.0009	.27	.0059
.05	.0010	.28	.0061
.06	.0013	.29	.0063
.07	.0015	.30	.0065
.08	.0017	.31	.0067
.09	.0019	.32	.0069
.10	.0021	.33	.0072
.11	.0024	.34	.0074
.12	.0026	.35	.0076
.13	.0028	.36	.0078
.14	.0030	.37	.0080
.15	.0033	.38	.0082
.16	.0035	.39	.0085
.17	.0037	.40	.0087
.18	.0039	.41	.0089
.19	.0041	.42	.0091
.20	.0043	.43	.0093
.21	.0045	.44	.0095
.22	.0048	.45	.0098
.23	.0050	.46	.0100

Class II Cottage Cheese

If Class II Milk Cost Increases or Decreases Per Cwt.	Selling Prices Will Increase or Decrease Per Pound
$ .01	$ .0005

I

Schedule No. 6

6041

BORDEN, INC.
Chicago Region
SCHEDULE OF MILK PROMOTIONS
3RD QUARTER 1968

Period	Item	Net In	Sugg. O/S
July 1 - 6	Quarts Buttermilk	$ .16	$ .19
	Half-Gallon Buttermilk	.32	.38
July 8 - 13	Elsie Shakes	.089	3/31
July 15 - 20	1 Lb. Cottage Cheese	.26	.33
July 22 - 27	Pints Half & Half	.24	.29
July 29-Aug. 3	Quarts Buttermilk	.16	.19
	Half-Gallon Buttermilk	.32	.38
Aug. 5 - 10	Yogurt	.181	.22
Aug. 12 - 17	Quarts Buttermilk	.16	.19
	Half-Gallon Buttermilk	.32	.38
Aug. 19 - 24	2 Lb. Cottage Cheese	.50	.69
Aug. 26 - 31	Pints Half & Half	.24	.29
Sept. 2 - 7	Half-Gallon Chocolate Drink	.32	.39
Sept. 9 - 14	Pints Coffee Whitener	.145	.19
Sept. 16 - 21	1 Lb. Cottage Cheese	.26	.33
Sept. 23 - 28	Half-Pints Whipping Cream	.24	.29
Sept. 30 - Oct. 5	Pints Half & Half	.24	.29

The above schedule is our third quarter promotional program. We will submit a quarterly program to your Chicago Unit Office for their approval covering each quarter.

151

6042

THE BORDEN COMPANY
CHICAGO REGION
1821 S. KILBOURN AVENUE
CHICAGO, ILLINOIS 60623

AREA CODE 312 277-6400

September 12, 1968

Mr. William H. Dyer, Jr., President
Lucky Stores, Inc.
1701 Marina Blvd.
San Leandro, California 94577

Mr. Robert Margulies, President
Eagle Food Centers, Inc.
Route 67 and Knoxville Road
Milan, Illinois 47031

Gentlemen:

We sincerely appreciate this opportunity to present our overall Food Club (or Lady Lee)/Borden Dairy products program for your Eagle Food Centers.

In the pages that follow we have outlined our complete sales programs and appreciate this opportunity to carefully review them with you. We feel quite certain you will be pleased with the tremendous savings available to your stores with your acceptance of this program.

In the proposal that follows, we have quoted prices for your label involving homogenized milk (gallons and half-gallons), 2% Low Fat Milk (gallons and half-gallons), Fortified Skim (half-gallons), Half & Half (pints), and Cottage Cheese (1 Lb.). We feel these items cover the tonnage products and are in keeping with your existing program.

We have designated Ralph Winters, General Sales Manager at our Rock Island, Illinois plant as your immediate sales and warehouse contact. Ralph will work closely with the writer in coordinating your dairy products program over your three (3) state operating area.

We could go into great detail regarding quality, consumer acceptance, production know-how, service, advertising, and product superiority, but, for the sake of brevity, we will not attempt to present the many Borden "plusses" which we feel would accrue to your fine stores. Let us say, however, that Borden milk products are well known and do enjoy outstanding consumer acceptance throughout the Midwest. We completely blanket your entire serving area with a network of strategically located Borden plants.

We wish to advise that our prices as proposed to you are proper under applicable law and will be available to all customers in the same class.

We thank you again, Bill and Bob, for the opportunity to present our

RBX 5A

6043

September 12, 1968

Mr. William H. Dyer, Jr., President

Mr. Robert Margulies, President

proposal. Your business would naturally mean a great deal to us. Rest assured, your confidence will be returned many, many times by our people through their work, enthusiasm, and complete cooperation.

Sincerely,

William K. Schools
Vice President - Sales

WKS/vw
Attachments

984

B

6044

GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL OF THE
FOLLOWING PRICE SCHEDULES

BORDEN 6045.

TERMS AND CONDITIONS

The unit prices shown on the attached price schedules relate to Food Club and Borden Label products and are subject to terms and conditions as herein set forth.

(A) The unit selling prices for Class I and Class II products as set forth on our price schedules are based on the July, 1968 net Class I prices as follows:

Woodstock, Illinois (Chicago Federal Order)	$5.70	Class I Super Pool Prices Per Cwt.
	.065	Per Cwt. Fees & Premiums
Class I Total	$ 5.765	Per Cwt. for 3.5% Milk
	$ 4.18	Class II Cost per Cwt.
	.05	Per Cwt. Fees & Premiums
Class II Total	$ 4.23	Per Cwt. for 3.5% Milk
Pekin, Illinois (Pekin Federal Order)	$ 5.72	Class I Super Pool Prices Per Cwt.
	.08	Per Cwt. Fees & Premiums
Class I Total	$ 5.80	Per Cwt. for 3.5% Milk
	$ 4.28	Class II Cost per Cwt.
	.12	Per Cwt. Fees & Premiums
Class II Total	$ 4.40	Per Cwt. for 3.5% Milk
Rock Island, Illinois (Rock Island Federal Order)	$ 5.63	Class I Super Pool Prices Per Cwt.
	.13	Per Cwt. Fees & Premiums
Class I Total	$ 5.76	Per Cwt. for 3.5% Milk
	$ 4.28	Class II Cost Per Cwt.
	.12	Per Cwt. Fees & Premiums
Class II Total	$ 4.40	Per Cwt. for 3.5% Milk

The unit selling prices set forth on our price schedules will be subject monthly to automatic adjustments up or down in accordance with the changes occurring in the Class I and Class II announced milk prices under the Federal Order Program or, a negotiated Class I Super Pool Price, in accordance with cost change factors set forth on our Price Adjustment Schedule,

(B) In the event the Class I milk price established under the provisions of the Federal Order in effect or a negotiated Class I milk price establishes a change in the presently recognized butterfat and skim milk values, the

effect of such change will be automatically reflected where applicable in the unit prices as set forth on our dock pick-up price schedule.

(C) Ordering of Products.

(1) Products will be pre-ordered at least two (2) days prior to the dock pick up date or delivery date where products are delivered by Borden.

(2) Borden personnel will assist in the formulation of this program and will work with Eagle personnel during the introductory period in the various phases of ordering and scheduling.

(D) The date and time of dock pick-up at Borden's docks must be established in advance to provide the most efficient material handling program for Borden and its customers. Where Borden delivers from its routes, the cooperation of store personnel is necessary to conserve driver and truck time.

(E) Code Dates.

(1) Products will be clearly coded on the gable of the milk items and on bottom of all bucket products.

(2) All products are coded with an expiration date.

(3) Code date requirements and expirations will be explained at local levels as requested.

(F) Credit for Product Returns.

(1) Credit for product returns shall only consider faulty containers at the time of dock delivery or at the time of delivery where deliveries are made by Borden route vehicles.

(G) Under this program private label purchases do not include the performance of advertising, store promotions, in-store material, product promotions, etc. on the part of Borden.

(H) Containers.

The unit selling prices shown on all price schedules are related to Borden's present unit purchase cost of containers. Any changes in the purchase

cost of containers will be automatically reflected in the unit selling prices.

(I) Changes occurring in the cost of labor as a result of union contract changes, changes in the cost of materials and supplies and other applicable costs will be considered as the basis for an adjustment, up or down, to the unit selling prices set forth on all price schedules attached hereto.

(J) Invoices covering products purchased will be made on a weekly basis with payment due within ten (10) days from billing date.

98

6048

PRICE ADJUSTMENT SCHEDULE

COVERING RAW MILK COST CHANGES

Class I Milk Products

If Class I Milk Cost Increases or Decreases Per Cwt.	Selling Prices Will Increase or Decrease Per Point	If Class I Milk Increases or Decreased Per Cwt.	Selling Prices Will Increase or Decrease Per Po
$ .01	$ .0002	$ .24	$ .0052
.02	.0004	.25	.0054
.03	.0007	.26	.0056
.04	.0009	.27	.0059
.05	.0010	.28	.0061
.06	.0013	.29	.0063
.07	.0015	.30	.0065
.08	.0017	.31	.0067
.09	.0019	.32	.0069
.10	.0021	.33	.0072
.11	.0024	.34	.0074
.12	.0026	.35	.0076
.13	.0028	.36	.0078
.14	.0030	.37	.0080
.15	.0033	.38	.0082
.16	.0035	.39	.0085
.17	.0037	.40	.0087
.18	.0039	.41	.0089
.19	.0041	.42	.0091
.20	.0043	.43	.0093
.21	.0045	.44	.0095
.22	.0048	.45	.0098
.23	.0050	.46	.0100

Class II Cottage Cheese

If Class II Milk Cost Increases or Decreases Per Cwt.	Selling Prices Will Increase or Decrease Per Pound
$ .01	$ .0005

989

6

6049

BORDEN DOCK PICK-UP PRICES

THE SELLING PRICES SET FORTH ON THE FOLLOWING DOCK PICK-UP PRICE SCHEDULES ARE EFFECTIVE WHERE PRODUCTS ARE PICKED UP IN TRAILER LOADS F.O.B. BORDEN'S DOCKS LOCATED AT WOODSTOCK, PEKIN AND ROCK ISLAND, ILLINOIS, SUBJECT TO THE TERMS AND CONDITIONS AS SET FORTH

990.

H

6050

BORDEN DOCK PICK-UP PRICES *

Product	Size	Point Value	Woodstock, Ill. Dock Pick-Up Prices	Pekin, Ill. Dock Pick-Up Prices	Rock Island, Ill. Dock Pick-Up Prices
Food Club					
Homo Milk 3.3% B.F.	Gallon	4	.6464 +.0060	.6496	.6464
Homo Milk 3.3% B.F.	1/2 Gal.	2	.3222	.3238	.3222
2%	Gallon	4	.5964	.5996	.5964
2%	1/2 Gal.	2	.2972	.2988	.2972
Fortified Skim	1/2 Gal.	2	.2483	.2499	.2483
Half & Half	Pint	1	.1847	.1851	.1847
Cottage Cheese	Lb.	1	.2204	.2289	.2289
	2#	2	.4154	.4324	.4324
Borden Label			.0716	.0715	.0716
Homo Milk-Glass 3.3%B.F.	Gallon	4	.6365	.6397	.6365
Homo Milk-Paper 3.3%B.F.	Gallon	4	.6564 +.0060	.6596	.6564
Homo Milk 3.3%B.F.	1/2 Gal.	2	.3272	.3288	.3272
Homo Milk 3.3%B.F.	Quart	1	.1752	.1760	.1752
2%	Gallon	4	.6064	.6096	.6064
2%	1/2 Gal.	2	.3022	.3038	.3022
Chocolate Milk	Quart	1	.2037	.2045	.2037
Chocolate Skim	1/2 Gal.	2	.2882	.2898	.2882
Fortified Skim	1/2 Gal.	2	.2533	.2549	.2533
Fortified Skim	Quart	1	.1326	.1334	.1326
Buttermilk	1/2 Gal.	2	.2667	.2683	.2667
Buttermilk	Quart	1	.1363	.1371	.1363
Half & Half	Quart	2	.3657	.3665	.3657
Half & Half	Pint	1	.1872	.1876	.1872
Whipping Cream	1/2 Pint	1	.1961	.1963	.1961
Sour Cream	16 oz.	2	.3095	.3099	.3095
Sour Cream	8 oz.	1	.1693	.1695	.1693
Sour Half & Half	16 oz.	1	.2406	.2414	.2406
Sour Cream Dip	8 oz.	1	.1691	.1693	.1691
Cottage Cheese	8 oz.	1/2	.1267	.1310	.1310
Cottage Cheese	Lb.	1	.2229	.2314	.2314
Cottage Cheese	2 Lb.	2	.4204	.4374	.4374
Cottage Cheese-Flav.	Lb.	1	.2568 .2479	.2653 .2564	.2653-.25
Dry Curd Cheese	12 oz.	1	.2683 .2313	.2747 .2377	.2747-.2
	Ob	1	.3105 .2619	.3127 .2641	.3127 .2641

* The above prices are net and subject to no further discounts. These prices are subject to the attached terms and conditions.

.1367 .1647 .991 .1367 .1647

6051

BORDEN DROP DELIVERY PRICE SCHEDULES

(1) ROCKFORD, LIBERTYVILLE, & ELGIN AREAS

(2) ROCK ISLAND, MOLINE, EAST MOLINE, KEWANEE, STERLING AND ROCK FALLS, ILLINOIS AREAS

952

5

BORDEN DROP DELIVERY PRICES *

6052

ROCKFORD, LIBERTYVILLE AND ELGIN AREAS

Product	Size	Point Value	Rockford Area (1) (3 Day Drop) Present Prices	Libertyville and Elgin Area (2) (5 Day Drop) Present Prices
Food Club				
Homo Milk 3.3%B.F.	Gallon	4	.7160	.7560
Homo Milk 3.3%B.F.	1/2 Gal.	2	.3580	.3780
2%	Gallon	4	.6740	.7140
2%	1/2 Gal.	2	.3370	.3570
Fortified Skim	1/2 Gal.	2	.3054	.3254
Half & Half	Pint	1	.2165	.2265
Cottage Cheese	Lb.	1	.2591	.2691
" "	2#	2	.4924	.5124
Borden Label				
Homo Milk-Glass 3.3%B.F.	Gallon	4	.6944	.7344
Homo Milk-Paper 3.3%B.F.	Gallon	4	.7260	.7660
Homo Milk 3.3%B.F	1/2 Gal.	2	.3630	.3830
Homo Milk 3.3%B.F.	Quart	1	.1965	.2065
2%	Gallon	4	.6840	.7240
2%	1/2 Gal.	2	.3420	.3620
Chocolate Milk	Quart	1	.2331	.2531
Chocolate Skim	1/2 Gal.	2	.3449	.3649
Fortified Skim	1/2 Gal.	2	.3104	.3304
Fortified Skim	Quart	1	.1598	.1698
Buttermilk	1/2 Gal.	2	.3212	.3412
Buttermilk	Quart	1	.1635	.1735
Half & Half	Quart	2	.4309	.4509
Half & Half	Pint	1	.2190	.2290
Whipping Cream	1/2 Pint	1	.2193	.2293
Sour Cream	16 oz.	2	.3586	.3786
Sour Cream	8 oz.	1	.1939	.2039
Sour Half & Half	16 oz.	1	.3276	.3376
Sour Cream Dip	8 oz.	1	.1968	.2068
Cottage Cheese	8 oz.	1/2	.1695	.1745
Cottage Cheese	Lb.	1	.2616	.2716
Cottage Cheese	2 Lb.	2	.4974	.5174
Cottage Cheese-Flav.	Lb.	1	.2937 .2866	.3037 .2966
Dry Curd Cheese	12 oz.	1	.3271 .2901	.3371 .3001
		1	.3607	.3707
		1	.3286	.3386

* The above prices are net and subject to no further discounts. These prices are subject to the terms and conditions as set forth.

Applicable to stores located in:

(1) Rockford, Belvidere, Freeport, Oregon, DeKalb, Rochelle, Dixon.

(2) Woodstock, Mundelein, Waukegan, Lindenhurst, Round Lake, Elgin, Carpentersville, St. Charles, Aurora, Crystal Lake, McHenry.

6053

BEST COPY AVAILABLE

Borden Delivered Prices

Rockford, Libertyville and Elgin Areas

The selling prices set forth represent delivered prices based on delivery to Eagle Food Center Stores in the above described areas by Borden routes and considers the following:

(a) Delivery days per store are stipulated by the Union contracts in effect.
- (1) Rockford - 3 Day Service is allowed.
- (2) Libertyville and Elgin - 5 Day Service is mandatory.

(b) Contract wage rates must be paid as negotiated
- (1) Rockford - Hourly Rate.
- (2) Libertyville and Elgin - Weekly Base Wage and Commission.

(c) Union contract restrictions prohibits the removal of store business from the routes for delivery or pick-up by others.

(d) Basic delivery methods reflect advanced pre-ordering by stores commensurate with the stipulated delivery frequency. All routes in these three areas are capable of maximum efficiencies from routes operated by Borden.

(e) No special deliveries.

(f) Area Involved: All stores within the boundaries of the following area:

North: Wisconsin-Illinois State Line.
East: Lake Michigan.
South: U. S. Route #30.
West: Illinois Route #26.

(g) Stores Included:

Rockford - 17

#1 Rockford #13 Rockford #35 Rockford
#2 " #15 " #37 Rockford
#3 " #19 Rockford #44 Rockford
#6 " #21 " #224 Rockford
#10 " #27 Rockford #225 Rockford
#12 (Closed) #32 Rockford

Libertyville - 5

#20 Libertyville
#24 Round Lake
#25 Waukegan
#29 Lindenhurst
#30 Vernon Hills

Elgin - 9

Rockford 994

#4 #222 Elgin
#7 Elgin #223 McHenry
#9 Elgin #232 Aurora
#17 Crystal Lake
#28 Crystal Lake
#36 Carpentersville

6054

BORDEN DROP DELIVERY PRICES *

THREE (3) DAY DROP

ROCK ISLAND, MOLINE, EAST MOLINE, KEWANEE STERLING AND ROCK FALLS, ILLINOIS AREA

Product		Size	Point Value	3 Day Drop Prices (1)	Present Prices
Food Club					
Homo Milk	3.3% B.F.	Gallon	4	.7044 -	.7566
Homo Milk	3.3% B.F.	1/2 Gal.	2	.3522 -	.3783
2%		Gallon	4	.6624	.6984
2%		1/2 Gal.	2	.3312	.3492
Fortified Skim		1/2 Gal.	2	.2996	.3379
Half & Half		Pint	1	.2136	.2780
Cottage Cheese		Lb.	1	.2439	.2407
" "		2#	2	.4624	
Borden Label				.6771	~~.7497~~
Homo Milk-Glass	3.3% B.F.	Gallon	4	.6828	.7343
Homo Milk-Paper	3.3% B.F.	Gallon	4	.7144	.7766
Homo Milk	3.3% B.F.	1/2 Gal.	2	.3572	.3883
Homo Milk	3.3% B.F.	Quart	1	.1936	.2125
2%		Gallon	4	.6724	.7184
2%		1/2 Gal.	2	.3362	.3592
Chocolate Milk		Quart	1	.2302	.2350
Chocolate Skim		1/2 Gal.	2	.3391	-
Fortified Skim		1/2 Gal.	2	.3046	.3479
Fortified Skim		Quart	1	.1569	.1974
Buttermilk		1/2 Gal.	2	.3154	-
Buttermilk		Quart	1	.1606	.2125
Half & Half		Quart	2	.4251	-
Half & Half		Pint	1	.2161	.2830
Whipping Cream		1/2 Pint	1	.2164	.3131
Sour Cream		16 oz.	2	.3528	.4002
Sour Cream		8 oz.	1	.1910	.2463
Sour Half & Half		16 oz.	1	.3247	-
Sour Cream Dip		8 oz.	1	.1939	.2905
Cottage Cheese		8 oz.	1/2	.1385	.1488
Cottage Cheese		Lb.	1	.2464	.2457
Cottage Cheese		2 Lb.	2	.4674	.4322
Cottage Cheese-Flav.		Lb.	1	.2803	.2608
Dry Curd Cheese		12 oz.	1	.2897	.1926

* The above prices are net and subject to no further discounts. These prices are subject to the terms and conditions as set forth.

6055

BORDEN DELIVERED PRICES

ROCK ISLAND, MOLINE, EAST MOLINE, KEWANEE, STERLING AND ROCK FALLS, ILLINOIS AREAS

The selling prices set forth represent delivered prices based on delivery to Eagle Food Center stores in the above described areas by Borden routes and considers the following:

(a) Delivery days per store considers that maximum efficiency is to be maintained by utilizing advanced pre-order of store sales needs, a three day delivery frequency and the use of tractor-trailer delivery vehicles wherever possible.

(b) Contract wage rates must be paid as negotiated.

Rock Island - Hourly Rate

(c) Union contract restrictions prohibit the removal of store business from the routes for delivery or pick-up by others.

(d) Area Involved: All stores within the boundaries of the following area:

North:	U. S. Route No. 30
East:	Illinois Route No. 88
South:	Illinois Route No. 17
West:	Mississippi River

(e) Stores Included:

#11	#118	#228
#13	#119	
#102	#120	
#112	#133	
#113	#141	
#114	#155	

996

N

6056

SCHEDULES SHOWING DOCK PRICES AND ESTIMATED STORE DELIVERED COSTS USING EAGLE EMPLOYED CONTRACT CARRIER OR EAGLE'S OWN TRANSPORT EQUIPMENT

(1) PLANO, JOLIET, MORRIS, PERU, AND PRINCETON AREAS
(2) McCOMB, ILLINOIS AND BURLINGTON, IOWA AREAS
(3) DAVENPORT, BETTENDORF, CLINTON, IOWA CITY, CEDAR RAPIDS, DUBUQUE, MARSHALLTOWN, CEDAR FALLS AND WATERLOO, IOWA AREAS
(4) MADISON, MIDDLETON, STOUGHTON, FT. ATKINSON, MONROE, WHITEWATER, JANESVILLE AND BELOIT, WISCONSIN AREAS

997

9/12/68

6057

SCHEDULE SHOWING DOCK PRICES (F.O.B. WOODSTOCK, ILL.) AND ESTIMATED STORE DELIVERED COSTS USING EAGLE EMPLOYED CONTRACT CARRIER OR EAGLE'S OWN TRANSPORT EQUIPMENT

Product	Size	Point Value	Dock Price F.O.B. Woodstock	Est. Store Delivered Cost (1)	Present Price (Plano, Ill.)
Food Club					
Homo Milk 3.3% B.F.	Gallon	4	$ .6464 .0060	$ .6900	$ .7632
Homo Milk 3.3% B.F.	1/2 Gal.	2	.3222	.3440	.3816
2%	Gallon	4	.5964	.6400	.7212
2%	1/2 Gal.	2	.2972	.3190	.3606
Fortified Skim	1/2 Gal.	2	.2453	.2701	.3606
Half & Half	Pint	1	.1847	.1956	.2923
Cottage Cheese	Lb.	1	.2204	.2313	.2725
	28	2	.4154	.4377	
Borden Label					
Homo Milk-Glass 3.3% B.F.	Gallon	4	.6365 .0060	.6801	.7482
Homo Milk-Paper 3.3% B.F.	Gallon	4	.6564	.7000	.7832
Homo Milk 3.3% B.F.	1/2 Gal.	2	.3272	.3490	.3916
Homo Milk 3.3% B.F.	Quart	1	.1752	.1861	.2098
2%	Gallon	4	.6064	.6500	.7412
2%	1/2 Gal.	2	.3022	.3240	.3706
Chocolate Milk	Quart	1	.2037	.2146	.2483
Chocolate Skim	1/2 Gal.	2	.2882	.3100	.3706
Fortified Skim	1/2 Gal.	2	.2533	.2751	.3706
Fortified Skim	Quart	1	.1326	.1435	.2028
Buttermilk	1/2 Gal.	2	.2667	.2885	.3916
Buttermilk	Quart	1	.1363	.1492	.2098
Half & Half	Quart	2	.3657	.3875	.5876
Half & Half	Pint	1	.1872	.1981	.2973
Whipping Cream	1/2 Pint	1	.1961	.2070	.3043
Sour Cream	16 oz.	2	.3095	.3313	.4931
Sour Cream	8 Oz.	1	.1693	.1802	.2518
Sour Half & Half	16 Oz.	1	.2406	.2515	.3498
Sour Cream Dip	8 Oz.	1	.1691	.1800	.2938
Cottage Cheese	8 Oz.	1/2	.1267	.1322	.1773
Cottage Cheese	Lb.	1	.2229	.2338	.2775
Cottage Cheese	2 Lb.	2	.4204	.4422	.5025
Cottage Cheese-Flav.	Lb.	1	.2568 2479	.2677 .2588	.2880
Dry Curd Cheese	12 Oz.	1	.2683 2313	.2792 .2427	.2368
60%	OV	1	.3105	3313	498
50%			2619	2837	

#153 #33 #34 #227 #37

Borden Dock Price 6058

f.o.b. Woodstock, Ill.

and

Estimated Store Delivered Costs, using Eagle employed contract carrier or Eagle's own transport equipment to stores located in the Joliet, Peru, Plano, Morris and Princeton areas.

(1) It is up to Eagle as the buyer at Borden's dock to arrange for the transportation to its stores. Contract carriers are available for this purpose.

(2) We believe that one such contract carrier has the transportation service available on the following basis:

(a) Delivery Schedule - 3 Day Basis.

(b) Rate: 32¢ per mile, plus 8¢ per case.

(c) Estimated Cost:

900 Miles at 32¢ per mile	=	$288.00
2100 cases @ 8¢ per case	=	168.00
Trailer		60.00
Tolls, etc.		26.00
Total		$542.00
Average Cost Per Point		.0109
Average Cost per 1/2 Gallon		.0218

(d) Applying the average cost per point shown under (c) above, it is estimated that the unit cost delivered to the stores listed below would approximate the figures shown, under Column 2 of the following schedule

(e) It may well be that Eagle as a dock purchaser may arrange a delivery cost from a different carrier at a lesser cost.

(f) Stores included in Estimated Costs (item c above)

#33 Joliet

#34 Morris

#39 Princeton

#158 Plano

#227 Peru

999

9

BORDEN, INC.

9/12/68

6059

SCHEDULE SHOWING DOCK PRICES (F. O. B. PEKIN, ILLINOIS)

AND

ESTIMATED STORE DELIVERED COSTS USING EAGLE EMPLOYED CONTRACT CARRIER OR EAGLE'S OWN TRANSPORT EQUIPMENT

Product	Size	Point Value	Dock Price F. O. B. Pekin, Illinois	Estimated Store Delivery Cost (1)	Present Prices
Food Club					
Homo Milk 3.3% B.F.	Gallon	4	$ .6496	$ .6940	$ .7340
Homo Milk 3.3% B.F.	1/2 Gal.	2	.3238	.3460	.3670
2%	Gallon	4	.5996	.6440	.6785
2%	1/2Gal.	2	.2988	.3210	.3393
Fortified Skim	1/2Gal.	2	.2499	.2721	.2987
Half & Half	Pint	1	.1851	.1962	.2347
Cottage Cheese	Lb.	1	.2289	.2400	.2524
1%	24	2	.4324	4546	
Borden Label					
Homo Milk-Glass 3.3% B.F.	Gallon	4	.6397	.6840	.7144
Homo Milk-Paper 3.3% B.F.	Gallon	4	.6596	.7040	.7540
Homo Milk 3.3% B.F.	1/2Gal.	2	.3288	.3510	.3770
Homo Milk 3.3% B.F.	Quart	1	.1760	.1871	.1900
2%	Gallon	4	.6096	.6540	.6985
2%	1/2Gal.	2	.3038	.3260	.3493
Chocolate Milk	Quart	1	.2045	.2156	.2098
Chocolate Skim	1/2Gal.	2	.2898	.3120	-
Fortified Skim	1/2Gal.	2	.2549	.2771	.3087
Fortified Skim	Quart	1	.1334	.1445	.1553
Buttermilk	1/2Gal.	2	.2683	.2905	.3522
Buttermilk	Quart	1	.1371	.1482	.1771
Half & Half	Quart	2	.3665	.3887	-
Half & Half	Pint	1	.1876	.1987	.2397
Whipping Cream	1/2Pint	1	.1963	.2074	.2296
Sour Cream	16 oz.	2	.3099	.3321	-
Sour Cream	8 oz.	1	.1695	.1806	.2177
Sour Half & Half	16 oz.	1	.2414	.2525	-
Sour Cream Dip	8 oz.	1	.1693	.1804	.2266
Cottage Cheese	8 oz.	1/2	.1310	.1366	.1445
Cottage Cheese	Lb.	1	.2314	.2425	.2574
CottageCheese	2 Lb.	2	.4374	.4596	.4675
Cottage Cheese-Flav.	Lb.	1	.2653 - 2564	.2764 2675	.2698
Dry Curd Cheese	12 oz.	1	.2747 - 2371	.2858 2489	.1814

#221 #127 1000

1) Considers stores located in McCon[illegible], Illinois and Burlington, Iowa.

3240

6060

BORDEN DOCK PRICE

F.O.B. PEKIN, ILLINOIS

and

ESTIMATED STORE DELIVERED COST
USING EAGLE EMPLOYED CONTRACT CARRIER
OR EAGLE'S OWN TRANSPORT EQUIPMENT
TO STORES LOCATED AT McCOMB AND
BURLINGTON

(1) It is up to Eagle as the buyer at Borden's dock to arrange for the transportation to its stores. Contract Carriers are available for this purpose.

(2) We believe that one such contract carrier has the transportaion service available on the following basis:

(a) Delivery Runs - one 3-day run per week.

(b) Rates: 37¢ per mile plus a $2.50 charge per stop plus 2-1/2¢ per case over 100 cases.

(c) Estimated Cost:

645 miles @ 37¢ per mile plus 10%	$ 263.00
18 stops @$2.50 per stop	45.00
Total	$ 308.00
Average Cost Per Point	.0111
Average Cost Per 1/2 Gallon -	.0222

(d) Applying the average cost per point shown under (c) above, it is estimated that the unit cost delivered to the stores listed below would approximate the figures shown under column 2 of the following schedule.

(e) It may well be that Eagle as a dock purchaser may arrange a delivery cost from a different carrier at a lesser cost.

(f) Stores included in Estimated Cost (item C above):

1001

McComb, Illinois #221

Burlington, Iowa #127

S

6061

9/12/68

SCHEDULE SHOWING DOCK PRICES
(F.O.B. ROCK ISLAND, ILLINOIS)
AND
(1) ESTIMATED STORE DELIVERED COSTS
USING EAGLE EMPLOYED CONTRACT CARRIER
OR EAGLE'S OWN TRANSPORT EQUIPMENT

Product	Size	Point Value	Dock Price F.O.B. Rock Island, Illinois	Estimated Store Delivered Cost (1)	Present Prices Quad City Area	Present Prices Marshalltown
Food Club						
Homo Milk 3.3% B.F.	Gallon	4	$ .6464	$ .6784	$ .7566	$ .7240
Homo Milk 3.3% B.F.	1/2 Gal.	2	.3222	.3382	.3783	.3620
2%	Gallon	4	.5961	.6284	.6984	-
2%	1/2 Gal.	2	.2972	.3132	.3492	.3287
Fortified Skim	1/2 Gal.	2	.2483	.2643	.3379	.3130
Half & Half	Pint	1	.1847	.1927	.2780	.2656
Cottage Cheese	Lb.	1	.2289	.2369	.2407	-
	2#	-	.4324	.4484		
Borden Label						
Homo Milk-Glass 3.3% B.F.	Gallon	4	.6365	.6685	.7343	.7015
Homo Milk-Paper 3.3% B.F.	Gallon	4	.6564	.6884	.7766	.7436
Homo Milk 3.3% B.F.	1/2 Gal.	2	.3272	.3432	.3883	.3718
Homo Milk 3.3% B.F.	Quart	1	.1752	.1832	.2125	.2019
2%	Gallon	4	.6064	.6384	.7184	-
2%	1/2 Gal.	2	.3022	.3182	.3592	.3385
Chocolate Milk	Quart	1	.2037	.2117	.2350	.2325
Chocolate Skim	1/2 Gal.	2	.2882	.3042	-	.3752
Fortified Skim	1/2 Gal.	2	.2533	.2693	.3479	.3228
Fortified Skim	Quart	1	.1326	.1406	.1974	.1888
Buttermilk	1/2 Gal.	2	.2667	.2827	-	-
Buttermilk	Quart	1	.1363	.1443	.2125	.2132
Half & Half	Quart	2	.3657	.3817	-	-
Half & Half	Pint	1	.1872	.1952	.2830	.2754
Whipping Cream	1/2 Pint	1	.1961	.2041	.3131	.3257
Sour Cream	16 oz.	2	.3095	.3255	.4002	-
Sour Cream	8 oz.	1	.1693	.1773	.2463	.2769
Sour Half & Half	16 oz.	1	.2406	.2486	-	-
Sour Cream Dip	8 oz.	1	.1691	.1771	.2905	.2973
Cottage Cheese	8 oz.	1/2	.1310	.1351	.1488	-
Cottage Cheese	Pound	1	.2314	.2394	.2457	-
Cottage Cheese	2 Lb.	2	.4374	.4534	.4322	.5093
Cottage Cheese-Flav.	Pound	1	.2653 2564	.2733 2644	.2608	.2755
Dry Curd Cheese	12 oz.	1	.2747 2371	.2827 2457	.1926	.2253

(1) Considers stores located in Davenport, Bettendorf, Clinton, Iowa City, Cedar Rapids, Dubuque, Marshalltown, Cedar Falls and Waterloo.

6062

BORDEN DOCK PRICES
F. O. B. ROCK ISLAND, ILLINOIS

AND

ESTIMATED STORE DELIVERED COSTS
USING EAGLE EMPLOYED CONTRACT CARRIER
OR EAGLE'S OWN TRANSPORT EQUIPMENT

(1) It is up to Eagle he buyer at Borden's dock to arrange for for the transportation to its stores. Contract carriers are available for this prupose.

(2) We believe that one such contract carrier has the transportation service available on the following basis:

(a) Delivery Runs - five 3-day runs per week.

(b) Rates: 37¢ per mile plus a $2.50 charge per stop plus 2-1/2¢ per case over 100 cases.

(c) Estimated Cost:

2,650 miles @ 37¢ per mile plus 10%	$ 1,078.00
66 stops @ $2.50 per stop	165.00
600 cases @ 2-1/2¢ per case	15.00
Total Cost	$ 1,258.00
Average Cost Per Points	.0080
Average Cost Per 1/2 Gallon	.0160

(d) Applying the average cost per point shown under (c) above, it is estimated that the unit cost delivered to the stores listed below would approximate the figures shown under Column 2 of the following schedule.

(e) It may well be that Eagle as a dock purchaser may arrange a delivery cost from a different carrier at a lesser cost.

(f) Stores included in Estimated Cost (Item c above):

#82	#109	#129	#139	#220
#83	#115	#130	#144	#229
#87	#122	#131	#149	
#89	#123	#132	#150	
#105	#128	#138	#157	

1003

SCHEDULE SHOWING DOCK PRICES
(F.O.B. WOODSTOCK, ILLINOIS)
AND
PROJECTED STORE DELIVERED COSTS
USING EAGLE EMPLOYED CONTRACT CARRIER
OR EAGLE'S OWN TRANSPORT EQUIPMENT

6063

Product	Size	Point Value	Dock Price F.O.B. Woodstock, Illinois	Estimated Store Delivered Cost (1)	Present Temporary Madison Competitive Prices	Normal Madison Prices
Food Club						
Homo Milk 3.3% B.F.	Gallon	4	$ .6464	$ .6908	$ .7000	$ .7800
Homo Milk 3.3% B.F.	1/2 Gal.	2	.3222	.3444	.3400	.3900
2%	Gallon	4	.5964	.6408	.6800	.7200
2%	1/2 Gal.	2	.2972	.3194	.3100	.3600
Fortified Skim	1/2 Gal.	2	.2483	.2705	.3260	.3260
Half & Half	Pint	1	.1847	.1958	.2720	.2720
Cottage Cheese	Lb.	1	.2204	.2315	.2845	.2845
	2.#		4154	4376		
Borden Label						
Homo Milk-Glass 3.3% B.F.	Gallon	4	.6365	.6809	.6800	.7720
Homo Milk-Paper 3.3% B.F.	Gallon	4	.6564	.7008	.7000	.7800
Homo Milk 3.3% B.F.	1/2 Gal.	2	.3272	.3494	.3400	.3900
Homo Milk 3.3% B.F.	Quart	1	.1752	.1863	.2020	.2020
2%	Gallon	4	.6064	.6508	.6800	.7200
2%	1/2 Gal.	2	.3022	.3244	.3100	.3600
Chocolate Milk	Quart	1	.2037	.2148	.2510	.2510
Chocolate Skim	1/2 Gal.	2	.2882	.3204	-	-
Fortified Skim	1/2 Gal.	2	.2533	.2755	.3260	.3260
Fortified Skim	Quart	1	.1326	.1427	.1700	.1700
Buttermilk	1/2 Gal.	2	.2667	.2889	.3640	.3640
Buttermilk	Quart	1	.1363	.1474	.1880	.1880
Half & Half	Quart	2	.3657	.3879	.5290	.5290
Half & Half	Pint	1	.1872	.1983	.2720	.2720
Whipping Cream	1/2 Pint	1	.1961	.2072	.3420	.3420
Sour Cream	16 oz.	2	.3095	.3317	.4690	.4690
Sour Cream	8 oz.	1	.1693	.1804	.2430	.2430
Sour Half & Half	16 oz.	1	.2406	.2517	.3610	.3610
Sour Cream Dip	8 oz.	1	.1691	.1802	.3100	.3100
Cottage Cheese	8 oz.	1/2	.1267	.1323	.1772	.1772
Cottage Cheese	Lb.	1	.2229	.2340	.2845	.2845
Cottage Cheese	2 Lb.	2	.4204	.4426	.5390	.5390
Cottage Cheese-Flav.	Lb.	1	.2568 2479	.2679 2590	.3045	.3045
Dry Curd Cheese	12 oz.	1	.2683 2313	.2794 2421	-	-
6#/			.3105	3227		
5#/			2619	2841		

(1) Applicable to stores located in Madison, Middleton, Stoughton, Ft. Atkinson, Monroe,

6064

Borden Dock Price

f.o.b. Woodstock, Illinois

and

Estimated Store Delivered Costs, using Eagle employed contract carrier or Eagle's own transport equipment to stores located in the Wisconsin area.

(1) It is up to Eagle as the buyer at Borden's dock to arrange for the transportation to its stores. Contract carriers are available for this purpose.

(2) We believe that one such contract carrier has the transportation service available on the following basis:

(a) Delivery Runs - Three 3-day runs per week.

(b) Rate: $9.15 per hour plus $10.00 a day for trailer.

(c) Estimated Cost:

101 hours @ $9.15 per hour	=	$927.00
Trailers @ $10.00 per day		120.00
Permits, etc.		70.00
Total		$1117.00
Average Cost per Point		.0111
Average Cost per 1/2 Gallon		.0222

(d) Applying the average cost per point shown under (c) above, it is estimated that the unit cost delivered to the stores listed below would approximate the figures shown under Column 2 of the following schedule.

(e) It may well be that Eagle as a dock purchaser may arrange a delivery cost from a different carrier at a lesser cost.

(f) Stores included in Estimated Costs (item c above)

#55	#60	#67
#56	#64	#71
#57	#65	#74
#58	#66	#154
#59	#67	#226

6065

Especially prepared

FOR

RBX 22 A-U

6066

THE BORDEN COMPANY
CHICAGO REGION
1821 S. KILBOURN AVENUE
CHICAGO, ILLINOIS 60623

AREA CODE 312 277-6400

November 21, 1968

Mr. Chester Andrews
Sales Manager - Chicago Division
National Tea Company
901 W. Division Street
Chicago, Illinois 60622

Dear Mr. Andrews:

This opportunity to present to you a National-Borden Fluid Milk Program for your National markets in the National Chicago Division is sincerely appreciated.

We are confident that you will find in this presentation, the kind of product program that stimulates and motivates the attainment of increased sales volume and greater profit levels.

The products produced under the National label will be manufactured and processed in accordance with the high quality standards established by Borden. These products, together with the Borden label milk products supplementing the National line, will be processed and packaged in Borden's most modern production plant located at Woodstock, Illinois. This plant, which is the largest fully automated plant in the world handling a full and complete line of fluid milk items places Borden in the enviable position of being able to handle in the most efficient manner, your Chicago Division requirements. Our plant laboratory control program makes certain the pure and wholesome quality of the productsproduced and the strict adherence to the various local, State and Federal standards.

You will find attached a series of six (6) schedules which set forth the delivered net prices covering National label and Borden label milk product, the terms and conditions in connection with this proposed program, price adjustment factors covering changes in raw milk costs and data in connection with promotional programming. This latter area establishes the proper coordination of merchandising, advertising and selling programs and concepts which are designed to produce the maximum results for National. In this important field as related to fluid milk products, we have the expertise and experience and to this end we will coordinate all of the aspects to make certain that this program involving the 243 National stores in your Chicago Division and Borden's strategically located plants and distribution locations

will function smoothly as a unit and that mutually all parties will achieve the optimum possible from this program.

Certainly not to be overlooked is Borden's advertising program and proven consumer acceptance. Every day we are working, Borden's advertising is also working as a "Silent Salesman" in your stores, helping to create increased consumer interest and impulse sales of dairy products.

We also believe that it is important to give recognition to the location of the various Borden distribution points which provide for greater and more efficient distribution flexibility. In addition to facilities centrally located in Chicago, distribution branches are located at Rockford, Elgin and Libertyville, Illinois, Hammond and South Bend, Indiana, and Grand Rapids, Michigan. This complex of locations provide more service flexibility than is obtainable from any other Chicago area dealer.

A great deal more could be said in regard to our quality, consumer acceptance, merchandising, experience and personnel know-how, which would contribute to a successful National-Borden Fluid Milk Program. However, we are sure that you are quite familiar with these plus factors.

We are grateful for your time and consideration of our proposal and request to become a part of your National program. Please rest assured that your confidence in us will be returned many, many times by our people through their work, efforts, enthusiasm and cooperation.

Sincerely,

BORDEN, INC.
Chicago Region

W. J. Jensen
General Sales Manager

6068

GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL OF THE
FOLLOWING PRICE SCHEDULES

BORDEN

TERMS AND CONDITIONS 6069

The unit prices shown on the attached price schedules relate to National and Borden label products and are subject to terms and conditions as herein set forth.

(A) The unit selling prices for Class I and Class II products as set forth on our price schedules are based on the present net Class I prices as follows:

	October, 1968
Woodstock, Illinois (Chicago Federal Order)	$5.70 Class I Super Pool Prices Per Cwt.
	$4.28 Class II Cost Per Cwt.
Michigan Area (Michigan Federal Order)	$6.20 Class I Price Per Cwt.
	$4.38 Class II Cost Per Cwt.

The unit selling prices set forth on our price schedules will be subject monthly to automatic adjustments up or down in accordance with the changes occurring in the Class I and Class II announced milk prices under the Federal Order Program or, a negotiated Class I Super Pool Price, in accordance with cost change factors set forth on our Price Adjustment Schedule.

(B) In the event the Class I milk price established under the provisions of the Federal Order in effect or a negotiated Class I milk price establishes a change in the presently recognized butterfat and skim milk values, the effect of such change will be automatically reflected where applicable in the unit prices as set forth on our price schedule.

(C) Ordering of products.

(1) Products will be pre-ordered at least two (2) days prior to the date of delivery.

(2) Borden personnel will assist in the formulation of this program and will work with National personnel during the introductory period in the various phases of ordering and scheduling.

(D) To provide the most efficient delivery system, the cooperation of store personnel is necessary to conserve driver and truck time. Deliveries will be made inside the back door of your stores.

(E) Store personnel must place empty milk cases and bottles at designated points for pick-up by the driver.

(F) Code Dates.

(1) Products will be clearly coded on the gable of the milk items and on the bottom of all bucket products.

(2) All products are coded with an expiration date.

(3) Code date requirements and expirations will be explained at local levels as requested.

(G) Credit for Product Returns.

(1) Credit for product returns shall only consider faulty containers at the time of delivery.

(H) Under this program private label purchases do not include the performance of advertising, store promotions, in-store material, product promotions, etc. on the part of Borden.

(I) Containers.

The unit selling prices shown on all price schedules are related to Borden's present unit purchase cost of containers. Any changes in the purchase cost of containers will be automatically reflected in the unit selling prices.

(J) Any special deliveries (other than regular schedule) will be subject to a $10.00 delivery charge.

(K) Changes occurring in the cost of labor as a result of union contract changes, changes in the cost of materials and supplies and other applicable costs will be considered as the basis for an adjustment, up or down, to the unit selling prices set forth on all price schedules attached hereto.

(L) Invoices covering products purchased will be made on a weekly basis with payment due within ten (10) days from billing date.

BORDEN, INC. 6071

PRICE ADJUSTMENT SCHEDULE

COVERING RAW MILK COST CHANGES

Class I Milk Products

If Class I Milk Cost Increases or Decreases Per Cwt.	Selling Prices Will Increase or Decrease Per Point	If Class I Milk Increased or Decreases Per Cwt.	Selling Prices Will Increase or Decrease Per Poi
$ .01	$ .0002	$ .24	$ .0052
.02	.0004	.25	.0054
.03	.0007	.26	.0056
.04	.0009	.27	.0059
.05	.0010	.28	.0061
.06	.0013	.29	.0063
.07	.0015	.30	.0065
.08	.0017	.31	.0067
.09	.0019	.32	.0069
.10	.0021	.33	.0072
.11	.0024	.34	.0074
.12	.0026	.35	.0076
.13	.0028	.36	.0078
.14	.0030	.37	.0080
.15	.0033	.38	.0082
.16	.0035	.39	.0085
.17	.0037	.40	.0087
.18	.0039	.41	.0089
.19	.0041	.42	.0091
.20	.0043	.43	.0093
.21	.0045	.44	.0095
.22	.0048	.45	.0098
.23	.0050	.46	.0100

Class II Cottage Cheese

If Class II Milk Cost Increases or Decreases Per Cwt.	Selling Prices Will Increase or Decrease Per Pound
$ .01	$ .0005

BORDEN DROP DELIVERY PRICE SCHEDULES

(1) Chicago and Calumet Areas

(2) Rockford and Freeport, Illinois Areas

(3) Libertyville and Elgin, Illinois Areas

(4) Central Illinois Areas

(5) South Bend-Michigan City Areas

(6) Benton Harbor, Kalamazoo, Battle Creek and Lansing Areas

BORDEN, INC.
Chicago Region

6073

BORDEN WHOLESALE DELIVERY PRICES *
SIX (6) DAY DROP DELIVERY PROGRAM
CHICAGO AND CALUMET AREA

Point Value	Product	Size & Type	Net Price
	National Label		
4	Homo V. D. Milk	Gallon - Paper	$ .7716
2	Homo V. D. Milk	1/2 Gal. - Paper	.3828
	Borden Label		
4	Homo V. D. Milk	Gallon - Glass	.7440
4	Homo V. D. Milk	Gallon - Paper	.7816
2	Homo V. D. Milk	1/2 Gal. - Paper	.3878
1	Homo V. D. Milk	Quart - Paper	.2089
4	2%	Gallon - Paper	.7396
2	2%	1/2 Gal. - Paper	.3668
1	Chocolate Milk	Quart - Paper	.2555
1/2	Shake	1/2 Pint - Paper	.0815
2	Chocolate Skim	1/2 Gal. - Paper	.3697
2	Fortified Skim	1/2 Gal. - Paper	.3352
1	Fortified Skim	Quart - Paper	.1722
2	Buttermilk	1/2 Gal. - Paper	.3460
1	Buttermilk	Quart - Paper	.1759
2	Sour Cream	16 oz. Carton	.3834
1	Sour Cream	8 oz. Carton	.2063
1	Sour Half & Half	Pint - Paper	.3424
2	Half & Half	Quart - Paper	.4557
1	Half & Half	Pint - Paper	.2314
1	Whipping Cream	1/2 Pint - Paper	.2317
1/2	Cottage Cheese	8 oz. Carton	.1778
1	Cottage Cheese	16 oz. Carton	.2781
2	Cottage Cheese	32 oz. Carton	.5304
1	Flavored Cottage Cheese	16 oz. Carton	.3031
1	Dry Cheese	12 oz. Carton	~~.3039~~ .3055
1	Sour Cream Dips	8 oz. Carton	.2092
1	Yogurt, Plain & Vanilla	8 oz. Carton	.1737
1	Yogurt, Flavored	8 oz. Carton	.2017
1	Egg Nog	Quart	.3896

*The above prices are net and subject to no further discounts. The homo and 2% paper gallon container prices represent the inclusion of the container handle. These prices are subject to the attached terms and conditions, applicable to stores located as follows:

NATIONAL TEA COMPANY

Chicago Area - 6 Day Deliver

Store No.	Address	Town	Store No.
251	1055 Bryn Mawr	Chicago	103
252	7614 N. Paulina St.	Chicago	109
253	1043 W. Granville	Chicago	117
502	2841 Touhy Avenue	Chicago	118
513	740 W. Diversey	Chicago	120
514	1521 W. Belmont	Chicago	124
534	1440 W. Devon	Chicago	137
537	2211 W. Devon	Chicago	261
555	1520 W. Fullerton	Chicago	262
575	2480 N. Clark	Chicago	263
605	7238 N. Damen	Chicago	122
618	3637 N. Southport	Chicago	147
640	3646 N. Broadway	Chicago	148
644	4445 N. Sheridan	Chicago	149
645	4812 N. Sheridan	Chicago	154
661	4055 N. Broadway	Chicago	165
677	2127 W. Lawrence	Chicago	169
678	1964 W. Foster	Chicago	626
256	1120 N. State	Chicago	648
501	2722 N. Milwaukee	Chicago	662
508	1615 N. Sedgwick	Chicago	663
512	1600 W. Superior	Chicago	664
556	2274 N. Milwaukee	Chicago	665
558	3235 N. Springfield	Chicago	689
559	2010 N. Damen	Chicago	694
560	2140 N. Western	Chicago	703
563	2301 W. Division	Chicago	107
564	2153 W. Roscoe	Chicago	108
568	3104 W. Armitage	Chicago	119
622	2344 W. Chicago	Chicago	130
627	2650 W. Division	Chicago	136
652	4349 N. Damen	Chicago	159
654	3937 N. Ashland	Chicago	161
658	4112 N. Lincoln	Chicago	254
100	122 Green Bay Road	Winnetka	264
101	1409 Waukegan Road	Glenview	504
102	1108 Central Avenue	Wilmette	532

6074

NATIONAL TEA COMPANY

Chicago Area - 6 Day Delivery

Town	Store No.	Address	Town
Chicago	103	3244 Lake Avenue	Wilmette
Chicago	109	1146 Chicago Avenue	Evanston
Chicago	117	333 Ridge Road	Wilmette
Chicago	118	636 Deerfield Road	Deerfield
Chicago	120	430 Asbury	Evanston
Chicago	124	838 Dodge Avenue	Evanston
Chicago	137	3808 Dempster	Skokie
Chicago	261	716 Waukegan	Deerfield
Chicago	262	305 Happ Road	Northfield
Chicago	263	341 Hazel	Glencoe
Chicago	122	1155 Lee Street	Des Plaines
Chicago	147	2745 Mannheim	Franklin Park
Chicago	148	6311 W. North Avenue	Oak Park
Chicago	149	219 W. Main Street	Bensenville
Chicago	154	121 Grand Avenue	Melrose Park
Chicago	165	1047 York Road	Bensenville
Chicago	169	3121 N. Thatcher	River Grove
Chicago	626	4401 W. Armitage	Chicago
Chicago	648	761 N. Laramie	Chicago
Chicago	662	330 N. Central	Chicago
Chicago	663	5719 W. Diversey	Chicago
Chicago	664	4441 W. Diversey	Chicago
Chicago	665	5140 W. Diversey	Chicago
Chicago	689	6725 W. Belmont	Chicago
Chicago	694	1705 N. Harlem	Chicago
Chicago	703	9310 W. Irving Park	Schiller Park
Chicago	107	7118 Golf Road	Morton Grove
Chicago	108	290 Golf Mill Center	Niles
Chicago	119	1042 Northwest Hwy.	Park Ridge
Chicago	130	7201 Dempster	Niles
Chicago	136	5314 N. Lincoln Ave.	Skokie
Chicago	159	4115 N. Harlem	Norridge
Chicago	151	5148 N. Harlem	Harwood Hts.
Chicago	254	6133 N. Lincoln	Chicago
Winnetka	264	3950 W. Devon	Lincolnwood
Glenview	504	6785 Northwest Hwy.	Chicago
Wilmette	532	4751 N. Elston	Chicago

NATIONAL TEA COMPANY

Chicago Area -- 6 Day Delivery

Store No.	Address	Town
608	4242 N. Central	Chicago
609	6310 N. Nagle	Chicago
610	5330 N. Milwaukee	Chicago
666	3301 W. Lawrence	Chicago
668	4343 N. Kedzie	Chicago
706	279 Lawrencewood	Niles
197	5840 W. 35th Street	Cicero
522	213 N. Pulaski	Chicago
671	4905 W. Madison	Chicago
867	6611 S. Halsted	Chicago
869	5135 S. Damen Avenue	Chicago
920	5300 S. Halsted St.	Chicago
929	5346 S. Ashland	Chicago
955	2101 W. Cermak Road	Chicago
958	2321 S. Kedzie Avenue	Chicago
971	1918 W. 35th Street	Chicago
976	4023 S. Archer Avenue	Chicago
977	2623 S. Pulaski Road	Chicago
986	3307 W. 63rd Street	Chicago
988	6220 S. Damen	Chicago
997	2514 W. 47th Street	Chicago
1003	4666 S. Halsted	Chicago
860	9241 S. Ashland	Chicago
861	8325 S. Ashland	Chicago
871	7443 S. Racine	Chicago
876	7531 S. Vincennes	Chicago
885	2346 E. 79th Street	Chicago
886	2825 W. 79th Street	Chicago
887	1312 E. 79th Street	Chicago
892	8558 S. Cottage Grove	Chicago
893	1220 E. 87th Street	Chicago
894	6830 S. Stony Island	Chicago
896	7162 S. Exchange	Chicago
898	7739 S. Exchange	Chicago
941	1346 E. 53rd Street	Chicago
440	4369 W. 5th Avenue	Gary
441	2500 Central	East Gary

Store No.
447
448
302
396
398
430
453
454
858
167
170
172
176
177
300
304
395
397
850
851
854
857
146
151
152
153
155
158
164
166
190
751
753
758
179
192

NATIONAL TEA COMPANY

Chicago Area -- 6 Day Delivery

Town	Store No.	Address	Town
hicago	447	637 East Ridge	Gary
hicago	448	6105 East Dunes Hwy.	Gary
hicago	302	159th & Stanley	Calumet City
hicago	396	501 E. Pennsylvania	Dolton
hicago	398	17829 Burnham	Lansing
iles	430	8401 Wicker Park	Highland, Ind.
icero	453	116 Sibley Street	Hammond
hicago	454	167th & Indianapolis	Hammond
hicago	858	2325 E. 95th Street	Chicago
hicago	167	3720 West 95th St.	Evergreen Park
hicago	170	4060 Southwest Hwy.	Hometown
hicago	172	4720 West 103rd Street	Oaklawn
hicago	176	12637 S. Ashland	Calumet Park
hicago	177	147th & Cicero	Midlothian
hicago	300	1919 Bremerton	E. Hazelcrest
hicago	304	16720 S. Oak Park	Tinley Park
hicago	395	276 W. 148th Place	Harvey
hicago	397	2959 W. 159th Street	Markham
hicago	850	115th & Western	Chicago
hicago	851	801 West 119th St.	Chicago
hicago	854	11525 S. State St.	Chicago
hicago	857	10815 S. Halsted	Chicago
hicago		90th & Halsted	Chicago
hicago	146	12 East North Ave.	Northlake
hicago	151	1706 N. Main Street	Wheaton
hicago	152	915 Roosevelt	Wheaton
hicago	153	607 W. North Avenue	Villa Park
hicago	155	44 South Villa	Villa Park
hicago	158	837 Westmore	Lombard
hicago	164	530 North Avenue	Glendale Hts.
hicago	166	570 Crescent Blvd.	Glen Ellyn
hicago	190	942 S. York Road	Elmhurst
hicago	751	110 W. North Avenue	Elmhurst
hicago	753	401 Main Street	Lombard
hicago	758	430 Addison Road	Addison
ry	179	63rd & Main Street	Downers Grove
t Gary	192	1101 Ogden	Downers Grove

60675

NATIONAL TEA COMPANY

Chicago Area - 6 Day Deliver

Store No.	Address	Town	Store No.
192	5329 Main Street	Downers Grove	755
308	561 Cass Street	Joliet	757
311	950 Jefferson	Joliet	
327	130 N. Jefferson	Naperville	
754	1020 Maple	Lisle	
123	2995 Kirchoff Road	Rolling Meadows	
157	321 W. Northwest Hwy.	Palatine	
162	17 South Dunton	Arlington Hts.	
702	241 Rand Road	Mt. Prospect	
704	212 W. Northwest Hwy.	Arlington Hts.	
705	Golf & Rosell Roads	Hoffman Estates	
707	1010 S. Elmhurst Road	Mt. Prospect	
168	1114 S. Harlem Ave.	Worth	
171	8821 West 87th Street	Hickory Hills	
173	5525 West 87th Street	Oaklawn	
175	8749 Ridgeland	Oaklawn	
178	55th & Plainfield	LaGrange	
185	7546 W. 63rd Street	Argo	
188	419 LaGrange Road	LaGrange	
189	Grant Square	Hinsdale	
881	8045 S. Cicero(Scottsdale)	Chicago	
888	76th & Cicero (Ford City)	Chicago	
989	6201 S. Pulaski	Chicago	
990	6150 W. 63rd Street	Chicago	
994	6301 W. 55th Street	Chicago	
140	25 W. Lake Street	Oak Park	
144	1708 Main Street	Melrose Park	
150	21st & Roosevelt	Broadview	
156	820 S. Oak Park Ave.	Oak Park	
181	4424 W. Prescott	Lyons	
184	4926 W. Cermak Road	Cicero	
186	3743 S. Harlem	Berwyn	
187	3310 S. Oak Park Ave.	Berwyn	
195	2120 S. Mannheim	Westchester	
196	5525 St. Charles Rd.	Berkeley	
521	3635 W. Chicago Ave.	Chicago	
752	215 N. Harlem	Forest Park	

NATIONAL TEA COMPANY

Chicago Area - 6 Day Delivery

Town	Store No.	Address	Town
Downers Grove	755	325 N. Mannheim Rd.	Bellwood
Joliet	757	6226 W. Roosevelt	Oak Park
Joliet			
Naperville			
Lisle			
Rolling Meadows			
Palatine			
Arlington Hts.			
Mt. Prospect			
Arlington Hts.			
Hoffman Estates			
Mt. Prospect			
Worth			
Hickory Hills			
Oaklawn			
Oaklawn			
LaGrange			
Argo			
LaGrange			
Hinsdale			
Chicago			
Chicago			
Chicago			
Chicago			
Chicago			
Oak Park			
Melrose Park			
Broadview			
Oak Park			
Lyons			
Cicero			
Berwyn			
Berwyn			
Westchester			
Berkeley			
Chicago			
Forest Park			

BORDEN, INC.
Chicago Region

6077

BORDEN WHOLESALE DELIVERY PRICES *
THREE (3) DAY DROP DELIVERY PROGRAM
WESTERN MICHIGAN

Point Value	Product	Size	Net Prices
National Label			
4	Homo V. D. Milk	Gallon - Paper	$ .7510
2	Homo V. D. Milk	1/2 Gallon - Paper	.3755
Borden Label			
4	Homo V. D. Milk	Gallon - Paper	.7610
2	Homo V. D. Milk	1/2 Gallon - Paper	.3805
1	Homo V. D. Milk	Quart - Paper	.2070
4	Hi-Pro	Gallon - Paper	.7060
2	Hi-Pro	1/2 Gallon - Paper	.3580
1	Chocolate Milk	Quart - Paper	.2340
2	Chocolate Skim	1/2 Gallon - Paper	.4230
2	Fortified Skim	1/2 Gallon - Paper	.2930
1	Fortified Skim	Quart - Paper	.1650
2	Buttermilk	1/2 Gallon - Paper	.3690
1	Buttermilk	Quart - Paper	.1910
2	Sour Cream	16 oz. Carton	.3400
1	Sour Cream	8 oz. Carton	.1840
2	Half & Half	Quart - Paper	.4070
1	Half & Half	Pint - Paper	.2170
1/2	Whipping Cream	1/2 Pint - Paper	.2600
1	Cottage Cheese	16 oz. Carton	.2550
2	Cottage Cheese	30 oz. Carton	.4640
1	Flavored Cottage Cheese	16 oz. Carton	.2750
1	Dry Cheese	12 oz.	.2550
1	Sour Cream Dips	8 oz.	.2190
1	Yogurt, Plain & Vanilla	8 oz. Carton	.1810
1	Yogurt, Flavored	8 oz. Carton	.2010

* The above prices are net and subject to no further discounts. These prices are subject to the terms and conditions as set forth, applicable to stores located as follows:

NATIONAL TEA COMPANY

Rockford Area - 3 Day Delivery

Store No.	Address	Town
355	121-33 W. Lincoln Hwy.	DeKalb
357	N.W. Corner of State & California	Sycamore

6078

BORDEN, INC.
Chicago Region

6079

BORDEN WHOLESALE DELIVERY PRICES *
FIVE (5) DAY TRAILER DROP DELIVERY PROGRAM
LIBERTYVILLE & ELGIN, ILLINOIS

Point Value	Product	Size	Net Prices
National Label			
4	Homo V. D. Milk	Gallon - Paper	$ .7620
2	Homo V. D. Milk	1/2 Gallon - Paper	.3780
Borden Label			
4	Homo V. D. Milk	Gallon - Glass	$ .7344
4	Homo V. D. Milk	Gallon - Paper	.7720
2	Homo V. D. Milk	1/2 Gallon - Paper	.3830
1	Homo V. D. Milk	Quart - Paper	.2065
4	2%	Gallon - Paper	.7300
2	2%	1/2 Gallon - Paper	.3620
1	Chocolate Milk	Quart - Paper	.2531
1/2	Shake	1/2 Pint - Paper	.0803
2	Chocolate Skim	1/2 Gallon - Paper	.3649
2	Fortified Skim	1/2 Gallon - Paper	.3304
1	Fortified Skim	Quart - Paper	.1698
2	Buttermilk	1/2 Gallon - Paper	.3412
1	Buttermilk	Quart - Paper	.1735
2	Sour Cream	16 oz. Carton	.3786
1	Sour Cream	8 oz. Carton	.2039
1	Sour Half & Half	Pints - Paper	.3376
2	Half & Half	Quart - Paper	.4509
1	Half & Half	Pint - Paper	.2290
1/2	Whipping Cream	1/2 Pint - Paper	.2293
1/2	Cottage Cheese	8 oz. Carton	.1766
1	Cottage Cheese	16 oz. Carton	.2757
2	Cottage Cheese	32 oz. Carton	.5256
1	Flavored Cottage Cheese	16 oz. Carton	.3007
1	Dry Cheese	12 oz.	.3031
1	Sour Cream Dips	8 oz.	.2068
1	Yogurt, Plain & Vanilla	8 oz. Carton	.1713
1	Yogurt, Flavored	8 oz. Carton	.1993
1	Egg Nog	Quarts	.3872

* The above prices are net and subject to no further discounts. The homo and 2% paper gallon containers represent the inclusion of the containers handles.
These prices are subject to the terms and conditions as set forth, applicable to stores located as follows:

NATIONAL TEA COMPANY

Elgin-Libertyville - 5 Day Delivery

6080

Store No.	Address	Town
104	1204 W. 21st Street	Zion
110	516 N. Western Avenue	Lake Forest
112	2225 Belvidere Road	Waukegan
115	1501 Lewis Street	Waukegan
114	Route 134	Round Lake
319	Route 14 & Silver Lake Rd.	Cary
320	350 Virginia Avenue	Crystal Lake
323	220 Jefferson	Woodstock
325	663 Villa	Elgin
326	611 Dundee Road	Elgin
330	3750 West Elm Street	McHenry
347	160 E. Summer Street	Harvard
349	135 W. Northwest Hwy.	Barrington
701	17 Lakeland Plaza	Fox Lake
322	559 Main Street	West Chicago
335	716 West State Street	Geneva
332	380 Galena Boulevard	Aurora
337	30 North Root Street	Aurora
1002	1272 Lake Street	Aurora
126	425 Liberty	Wauconda
128	1900 S. Wolf Road	Wheeling
129	834 W. Dundee Road	Wheeling
135	120 North Milwaukee	Libertyville
142	61 Center Street	Grayslake
163	450 Lake Street	Mundelein

BORDEN, INC.
Chicago Region

6081

BORDEN WHOLESALE DELIVERY PRICES *
THREE (3) DAY DROP DELIVERY PROGRAM
WESTERN MICHIGAN

Point Value	Product	Size	Net Prices
National Label			
4	Homo V. D. Milk	Gallon - Paper	$ .7510
2	Homo V. D. Milk	1/2 Gallon - Paper	.3755
Borden Label			
4	Homo V. D. Milk	Gallon - Paper	.7610
2	Homo V. D. Milk	1/2 Gallon - Paper	.3805
1	Homo V. D. Milk	Quart - Paper	.2070
4	Hi-Pro	Gallon - Paper	.7060
2	Hi-Pro	1/2 Gallon - Paper	.3580
1	Chocolate Milk	Quart - Paper	.2340
2	Chocolate Skim	1/2 Gallon - Paper	.4230
2	Fortified Skim	1/2 Gallon - Paper	.2930
1	Fortified Skim	Quart - Paper	.1650
2	Buttermilk	1/2 Gallon - Paper	.3690
1	Buttermilk	Quart - Paper	.1910
2	Sour Cream	16 oz. Carton	.3400
1	Sour Cream	8 oz. Cartor	.1840
2	Half & Half	Quart - Paper	.4070
1	Half & Half	Pint - Paper	.2170
1/2	Whipping Cream	1/2 Pint - Paper	.2600
1	Cottage Cheese	16 oz. Carton	.2550
2	Cottage Cheese	30 oz. Carton	.4640
1	Flavored Cottage Cheese	16 oz. Carton	.2750
1	Dry Cheese	12 oz.	.2550
1	Sour Cream Dips	8 oz.	.2190
1	Yogurt, Plain & Vanilla	8 oz. Carton	.1810
1	Yogurt, Flavored	8 oz. Carton	.2010

* The above prices are net and subject to no further discounts. These prices are subject to the terms and conditions as set forth, applicable to stores located as follows:

NATIONAL TEA COMPANY

Michigan - 3 Day Delivery

Store No.	Address	Town
5	1017 West Sagniaw	Lansing
30	3013 Oakland Drive	Kalamazoo
31	3520 East Main Street	Kalamazoo
35	124 East Green	Marshall
43	2384 West Michigan	Battle Creek
50	1601 South Burdick	Kalamazoo
53	425 West Van Buren	Battle Creek
54	540 Main Street	Battle Creek
57	24 East Columbia	Battle Creek
58	5125 Portage	Kalamazoo

6082

BORDEN, INC.
Chicago Region

6083

BORDEN WHOLESALE DELIVERY PRICES *
THREE (3) DAY TRAILER DROP DELIVERY PROGRAM
SOUTH BEND - MICHIGAN CITY AREA
And
CENTRAL ILLINOIS AREA

POINT VALUE	PRODUCT	SIZE	NET PRICES
4	Homo V. D. Milk	Gallon	$ .7320
2	Homo V. D. Milk	1/2 Gallon	.3630
Borden Label			
4	Homo V. D. Milk	Gallon, Glass	.7044
4	Homo V. D. Milk	Gallon, Paper	.7420
2	Homo V. D. Milk	1/2 Gallon	.3680
1	Homo V. D. Milk	Quart	.1990
4	2%	Gallon	.7000
2	2%	1/2 Gallon	.3470
1	Chocolate Milk	Quart	.2356
1/2	Shake	1/2 Pint	.0791
2	Chocolate Skim	1/2 Gallon	.3499
2	Fortified Skim	1/2 Gallon	.3154
1	Fortified Skim	Quart	.1623
2	Buttermilk	1/2 Gallon	.3262
1	Buttermilk	Quart	.1660
2	Sour Cream	16 oz.	.3636
1	Sour Cream	8 oz.	.1964
1	Sour Half & Half	Pint	.3301
2	Half & Half	Quart	.4359
1	Half & Half	Pint	.2215
1	Whipping Cream	1/2 Pint	.2218
1/2	Cottage Cheese	8 oz.	.1729
1	Cottage Cheese	16 oz.	.2682
2	Cottage Cheese	32 oz.	.5106
1	Flavored Cottage Cheese	16 oz.	.2932
1	Dry Cheese	12 oz.	.2956
1	Sour Cream Dips	8 oz.	.1993
1	Yogurt, Plain and Vanilla	8 oz.	.1638
1	Yogurt, Flavored	8 oz.	.1918
1	Egg Nog	Quart	.3697

*The above prices are net and subject to no further discount. The Homo and 2% paper gallon container prices represent the inclusion of the container handle. These prices are subject to the terms and conditions as set forth, applicable to stores located as follows:

NATIONAL TEA COMPANY

South Bend - 3 Day Delivery

Store No.	Address	Town
19	400 Broadway	Niles, Mich.
431	609 Lincolnway East	LaPorte, Ind.
432	320 Miracle Lane	Mishawaka
434	52101 Dixieway North	South Bend
436	1935 Lincolnway East	South Bend
438	2303 East Michigan	Michigan City
439	3231 Franklin	Michigan City
459	152 West Indiana	Valparaiso
457	219 S. Main Street	Crown Point
21	815 Main Street	St. Joseph, Mich.
27	325 East Main Street	Benton Harbor
51	1823 M-139	Benton Harbor

6084

NATIONAL TEA COMPANY

Central-Illinois - 3 Day Delivery

Store No.	Address	Town
313	393 S. Dearborn	Kankakee
314	1717 E. Maple	Kankakee
317	36 Meadowview Center	Kankakee
394	Sauk Terrace & Torrence	Saukville
348	219 East Grant Hwy.	Monee
315	901 Clinton	Ottawa
318	212 Pratt Street	Streator
329	215 East Washington	Morris

6085

Detroit, Michigan

AUTHORIZED ITEMS FOR DIRECT DELIVERY - DATE: November 13, 1967

DELIVERED TO:

STORE NAME: K-Mart Foods #54

STREET ADDRESS: 7828 Indianapolis Blvd.

CITY: Hammond, Indiana

BILL TO: Allied Discount Foods
Div. of Allied Supermarkets
P.O. Box 356 R.P.A.
Detroit, Michigan
ATTENTION: Accounting Dept.

FROM: 6086

VENDOR: The Borden Company

STREET ADDRESS: 1821 S. Kilbourn Ave.

CITY: Chicago, Illinois

PHONE NUMBER: CR 7-6400

REPRESENTATIVE: W. J. Jensen

☐ NEW LISTING DISTRICT MGR. APPROVAL _____ ☐ REPLACEMENT FORM (Price Change, Etc.)

	ITEM	PACK	SIZE	REG. COST	A.D.F. COST	REG. RET.	A.D.F. RET.
1	Homogenized Milk	Paper	Gal.		.7320		
2	Homogenized Milk (Country Kitchen)	"	1/2Gal.		.3750		
3	Homogenized Milk (Borden's)	"	1/2Gal.		.3750		
4	Homogenized Milk	"	Qts.		.2020		
5	2% Homo Modified Skim Milk	"	Gal.		.7280		
6	2% Homo Modified Skim Milk	"	1/2Gal.		.3540		
7	Buttermilk	"	1/2Gal.		.3750		
8	Buttermilk	"	Qts.		.2020		
9	Skim Milk	"	1/2Gal.		.3430		
10	Skim Milk	"	Qts.		.1790		
11	Dutch Chocolate Milk	"	Qts.		.250		
12	Dutch Chocolate Skim Milk	"	1/2Gal.		.3640		
13	Half & Half	"	Pts.		.2910		
14	Whipping Cream	"	1/2Pts.		.3120		

Please notify this office and local store manager at once on all cost advances and declines.

NOTE: No Payment will be made on items not listed on these forms.

DISCOUNTS & ALLOWANCES: Net ~~XXX~~ 5% discount on all items

PLEASE INDICATE HOW DISCOUNTS & ALLOWANCES WILL BE GIVEN. CHECK ONE OF THE FOLLOWING:

Deducted from Invoice ☐

Deducted from Statement ☐

Paid by separate Check ☐ TERMS: ____ % ____ DAYS NET: ~~XXX~~ 30 day

If paid by separate check, indicate;

Check will be issued automatically ☐ Monthly

Check will be issued upon ... ☐

141

ALLIED DISCOUNT FOODS
8711 Meadowdale
Detroit, Michigan

AUTHORIZED ITEMS FOR DIRECT DELIVERY - 6087 DATE: November 13, 1967

DELIVERED TO:

STORE NAME: K-Mart Foods #54
STREET ADDRESS: 7828 Indianapolis Blvd.
CITY: Hammond, Indiana

BILL TO: Allied Discount Foods
Div. of Allied Supermarkets
P.O. Box 356 R.P.A.
Detroit, Michigan
ATTENTION: Accounting Dept.

FROM:

VENDOR: The Borden Company
STREET ADDRESS: 1821 S. Kilbourn Ave.
CITY: Chicago, Illinois
PHONE NUMBER: CR 7-6400
REPRESENTATIVE: W. J. Jensen

☐ NEW LISTING DISTRICT MGR. APPROVAL _____ ☐ REPLACEMENT FORM (Price, Change, Etc)

	ITEM	PACK	SIZE	REG. COST	A.D.F. COST	REG. RET.	A.D.F. RET.
1	Sour Half & Half	Plastic	16 oz.		.3400		
2	Sour Cream	"	16 oz.		.5140		
3	Sour Cream	"	8 oz.		.2700		
4	Sour Cream Dips	"	8 oz.		.3070		
5	Borden's Swiss Yogurt	"	8 oz.		.2670		
6	Creamed Cottage Cheese	"	2 lb.		.5000		
7	Creamed Cottage Cheese (Plain)	"	16 oz.		.2670		
8	Creamed Cottage Cheese (Flavored)	"	16 oz.		.2670		
9	Creamed Cottage Cheese	"	8 oz.		.1600		
10	Triple Whip	Can	7 oz.		.430		
11	Egg Nog	Paper	Qts.		.45		
12							
13							
14							

Please notify this office and local store manager at once on all cost advances and declines.

NOTE: No Payment will be made on items not listed on these forms.

DISCOUNTS & ALLOWANCES: Net ~~XXX~~ 5% discount on all items

PLEASE INDICATE HOW DISCOUNTS & ALLOWANCES WILL BE GIVEN. CHECK ONE OF THE FOLLOWING:

Deducted from Invoice ☐
Deducted from Statement ☐
Paid by separate Check ☒ X

TERMS: ____ % ____ DAYS NET: ~~XX~~ X 30 days

If paid by separate check, indicate;
Check will be issued automatically ☐ Monthly

F.T.C. 70

6088

SUBPOENA DUCES TECUM

Story

OFFICE COPY

INITIAL

1/6/73 AC

1/6/73 BS

1/6/73 EB

2/6 PC

UNITED STATES OF AMERICA

FEDERAL TRADE COMMISSION

To Jewel Companies, Inc.

5725 East River Road

Chicago, Illinois

You are hereby required to appear before

Hon. Harry R. Hinkes

Administrative Law Judge

~~Hearing Examiner~~ *of the Federal Trade Commission, at* Room 7007, the 1101 Building, 414 11th Street, N.W.

in the City of Washington, D.C.

on the 22nd *day of* February, *19* 73, *at* 11:00 A.m.,

to testify at the instance of respondent The Great Atlantic & Pacific Tea Company, Inc., Docket No. 8866, In The Matter of: The Great Atlantic & Pacific Tea Company, Inc., et al.

and you are hereby required to bring with you and produce at said time and place the following books, papers, and documents:

which are in the possession, custody and control of Jewel Companies, Inc. and which are described in the Schedule of Documents which is attached hereto and made a part hereof.

Fail not at your peril.

In testimony whereof, the undersigned, an Administrative Law Judge ~~Hearing Examiner~~ *of the Federal Trade Commission, has hereunto set his hand and the said Federal Trade Commission has caused its seal to be affixed at Washington, D.C., this* 6th *day of* February, *19* 73

Harry R. Hinkes

~~Hearing Examiner~~ Administrative Law Judge

NOTICE TO WITNESS.—If claim is made for witness fee or mileage, this subpoena should accompany voucher.

RBX 24A

SCHEDULE OF DOCUMENTS

Definition of Terms

As used in this subpoena, the term "price" refers to any and all elements of the net charge or credit to the store customer (or any related company), including but not limited to list prices, transfer prices, special sale prices, advertising, promotional or other allowances, or any other arrangement by way of price concession of any kind including discounts, rebates, loans, equipment arrangements and services of any kind.

The term "milk products" refers to fluid milk and/or fluid milk by-products customarily distributed with fluid milk, including but not limited to any one of the following: homogenized milk, 2% milk, skim milk, buttermilk, chocolate milk, fluid cream products.

"Store" includes but is not limited to grocery stores, gasoline stations and any other stores selling milk products, whether served by distributors, company drivers, vendors or any other carrier.

"Chicago Metropolitan Area" refers to the Illinois counties of Cook, DuPage, Kane, Lake, McHenry and Will. "Gary-Hammond Area" refers to the Indiana counties of Lake and Porter, and includes the town of Valparaiso, Indiana.

The information requested is limited to the Chicago Metropolitan Area and the Gary-Hammond Area. All information requested should, if available, be stated separately for the Chicago Metropolitan Area and the Gary-Hammond Area.

The term "documents" includes, but is not limited to, price sheets, bulletins, books, records, financial statements, accounts, letters, telegrams, notes, memoranda, minutes, reports, summaries, forecasts, circulars, appraisals, surveys, calculations, diaries, work sheets, advertisements and ads, drafts, originals and all copies bearing notations and marks not found upon the originals, and other tangible things, whether typed, handwritten or on tape or other recording or processing device of any description in the possession, custody or control of Jewel Companies, Inc. ("Jewel") from whatever source.

B

As used herein, the term "private" or "controlled label" milk products refers to milk products supplied to you (a) bearing a label not made available to or sold to your competitors or (b) by a dairy owned or having some common ownership with you.

References to Jewel in this subpoena include all subsidiary, parent, affiliated, predecessor, or successor business organizations including, but not limited to, its White Hen Pantry retail outlets and dairy processing operation.

Unless otherwise specified, the time period for which the documents and information are to be supplied is as follows:

(a) for Jewel's stores in the Chicago Metropolitan Area, the period is January 1, 1963 through December 31, 1968.

(b) for Jewel's stores in the Gary-Hammond Area, the period is January 1, 1963 through December 31, 1970.

If any requested documents are deemed privileged or confidential, each such document and the specific parts deemed privileged, confidential or otherwise not subject to discovery shall be identified (by date, subject and number of pages) and the grounds on which the claim of privilege or confidentiality rests shall be separately stated as to each.

Documents Requested*

1. All documents which show, refer or relate to the actual and/or net prices Jewel paid to others for milk products, identifying the products, the supplier, and the store to which they were delivered.

---

* All documents previously produced under subpoenas dated July 31, 1972 and August 8, 1972 need not be produced in response to this subpoena.

2. All documents which show, refer or relate to the actual and/or net price or estimated price charged or offered by any processor, distributor or vendor of milk products.

3. All documents which show, refer or relate to actual or possible negotiations, bids, proposals, estimates or offers to sell milk products to Jewel or others under any label, including but not limited to all documents referring or relating to the calculation of prices charged or offered or discounts or allowances to be used or positions to be taken in discussing, proposing, bidding on or negotiating the sale of milk products.

4. All documents which show, refer or relate to discounts, rebates, commissions, or advertising, promotional or other allowances, or other similar arrangements or concessions of any kind such as loans by any supplier, equipment arrangements, services or gifts offered to or received by Jewel, or provided by Jewel to its stores after the opening of its own dairy processing plant, including the supplier(s) involved and the method of computing said payment and the amount thereof.

5. All documents which show, refer or relate to the retail or "out-of-store" price of milk products in Jewel's stores, including all documents which show, refer or relate to the reason(s) for adopting any particular mark-up over the wholesale or in-to-store price including, but not limited to, Jewel's own mark-up on its "Yummy" label at the time of its introduction and sale in the mid-1950's and thereafter and its mark-up on the "Hillfarm" label at the time of its introduction and sale in the 1960's and thereafter.

6. All documents which show, refer or relate to possible or actual retail or "out-of-store" prices charged, offered or advertised by any store or group of stores for milk products other than Jewel.

A

7. All documents which show, refer or relate to the prices charged by Jewel for the home delivery of milk products or, in the alternative, all documents which will identify the 15 customers in each county of the Chicago Metropolitan Area and the Gary-Hammond Area who received the lowest price charged by Jewel for milk products delivered to homes and the price charged.

8. Copies of all newspaper or other advertising (including handbills, flyers, store signs, or other documents) prepared by or for Jewel or referring to Jewel, advertising the price of milk products, including the dates thereof.

9. All documents which show, refer or relate to Jewel's contemplated or proposed change of supplier(s) or actual change of supplier(s) of milk.

10. All documents which show, refer or relate to Jewel's purchase or sale or proposed purchase or sale of private label milk products, controlled label milk products (including Jewel's purchase and sale of the "Yummy" label in the mid-1950's and its introduction and sale of the "Hillfarm" label in the 1960's), or any proposed purchase or sale of milk products under any label. The documents to be furnished pursuant to this request include, but are not limited to, cost studies, cost savings, and terms of sale and delivery.

11. All documents which show, refer or relate to:

(a) Any actual or possible introduction or initial sale of private or controlled label milk in the Chicago Metropolitan Area or the Gary-Hammond Area by dairies or stores other than Jewel, and

(b) Any actual or possible spread or difference between the out-of-store price of private or controlled label milk and milk bearing brand names owned by processors, distributors or vendors of milk products other than Jewel.

12. All documents (for all or any part of the Chicago Metropolitan Area and the Gary-Hammond Area) which show, refer or relate to:

(a) The market share or market position of (i) Jewel, (ii) other sellers of milk products or grocery products, and (iii) suppliers (i.e., dairies, distributors or vendors) of milk products;

(b) Total points and dollar value purchased by Jewel's stores by county during each year of the applicable period of (i) all milk products,and separately (ii) all milk products processed by or for Jewel under private or controlled labels.

(c) The price leader(s) in the sale of milk products.

13. All documents which show, refer or relate to the direct and indirect cost savings projected and/or realized by:

(a) Jewel's operation of its own dairy processing plant including, but not limited to, the cost of raw milk, processing, packaging and delivery including, but not limited to, any transfer charge; and

(b) The sale of private label or controlled label milk by Jewel including, but not limited to, its sale of "Yummy" label milk introduced in the mid-1950's and its introduction and sale of "Hillfarm" label milk introduced in the 1960's.

14. All documents which show, refer or relate to the points of milk products and, separately, number of units of homogenized milk packaging in gallon and half-gallon containers produced by Jewel at each plant owned or operated by it which were distributed or sold in each of the counties in the Chicago Metropolitan Area and the Gary-Hammond Area, and, for each county, the total quantity sold through retail outlets, as opposed to institutional sales to restaurants, schools, or the like.

4

GOLDNER PRESS, INC. LAW AND FINANCIAL PRINTERS WO 6-5525